



## 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

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## GENERAL DENTAL PRACTICE

Somewhere in Washington State



FANTASTIC GENERAL  
PRACTICE WITH EXCELLENT  
CASH FLOW

02/24/2023

# GENERAL PRACTICE OPPORTUNITY

## LOCATION & DESCRIPTION

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### THE DOCTOR

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Dr. Fender was born and raised in Seattle. [REDACTED]  
[REDACTED] he attended the University of Washington Dental School graduating in 1980. After graduation, he worked part-time in [REDACTED] and as an associate dentist while he worked to establish his own practice. He opened his [REDACTED] dental office [REDACTED] 1982.

Dr Fender is a member of the [REDACTED] Dental Society, the Washington State Dental Association and the American Dental Association. In pursuit of an ongoing dental education, he is a member of the [REDACTED] Study Club and regularly attends Dental Continuing Education Classes covering all aspects of general dentistry.

Staying active is very important to Dr Fender. Some of his favorite activities include [REDACTED]  
[REDACTED]

While at home he enjoys [REDACTED]  
[REDACTED]

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### THE LOCATION

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[REDACTED] Washington just north of [REDACTED]  
As of the 2010 census, the population was 53,007, making it the [REDACTED] city 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

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## OPERATORIES & EQUIPMENT

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- **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
  - 40 Different Scan X plates for X-rays
- **Electric Handpieces: 2**
  - 1 Lab
  - 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)**
  - (3) Ops
  - (1) Lab
- **Mini Star Vacuum in Lab**
- **Shared compressor and HVAC**
- **Sonicfil Handpieces: (2)** New

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## PATIENTS & PRODUCTION

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- **Currently Operating: 3 1/3 days/week**
  - Mon-Weds: 7:00 a.m. to 5:00 p.m. Lunch 12-1 p.m.
  - Thurs 7:00 a.m. to 12:00 p.m.
- **No Marketing:** Internal only- Patient Referral
- **Insurance:**
  - WDS
  - Blue Cross
  - Regence
- **Provider days worked**
  - 2022: 1278 HRs approx.: 142 Days<sup>1</sup>
- **Active patients: 12 months: 1538<sup>1</sup>**
- **New Patients:**
  - 2022 Jan-Dec 123<sup>1</sup>

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<sup>1</sup> Purchaser to verify

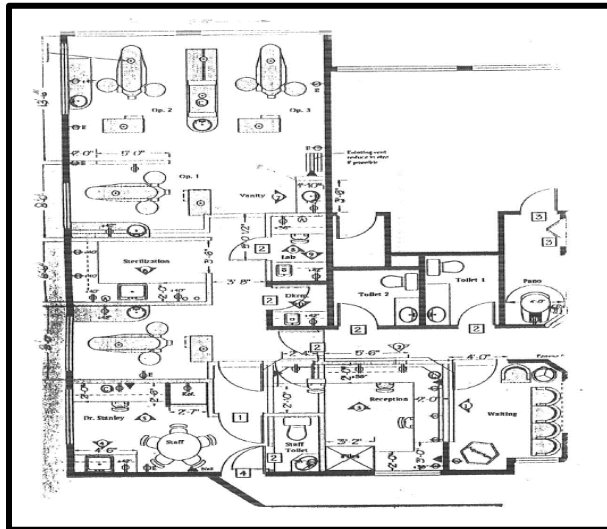
- **Services Include:**
  - Routine Family Dentistry
  - Crown and Bridges
  - Dental Prophylaxis and Periodontal Therapy
  - Orthodontics (minimal)
  - Snoring and Sleep Apnea
  - Implant restoration
  - Cosmetic procedures
- **Refer Out:**
  - Molar Endo
  - Complicated Extractions
  - Gingival Grafts
  - Implant Surgery

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## LEASE

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



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**PURCHASE PRICE: \$1,150,000**

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## **CONFIDENTIAL AND PROPRIETARY INFORMATION**

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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

<b>Purchase Price</b>	<b>\$ 1,138,000</b>
<b>Average Adjusted Collections (Below)</b>	<b>1,264,117</b>
	<b>90.02%</b>
<b>Average Annual Collections Last Two Years</b>	
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	
	<u>2,528,233</u>
<b>Average - Most Recent Two Years</b>	<b>\$ 1,264,117</b>

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

<b>Purchase Price</b>			<b>\$ 1,138,000</b>
<b>Working Capital (.75 mos. Operating Overhead)</b>			<b>44,663</b>
Accounting and Legal Fees and Use Tax			12,000
Assumed Amount to be Financed			<u>1,194,663</u>
Monthly Payment (Based on Months and Rate)	120	6.00%	13,263
Annual Payment			<u>159,159</u>
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)
<b>Available to Owner</b>			<b>\$ 390,349</b>

*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

Initials	Position	Yr. Hired	Hourly Rate	Hrs Per Week	Annual	Vacation Hrs	Holiday Hrs	Sick/Well Hrs	Medical
█	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	
<b>Net Patient Receipts</b>	\$1,257,205	100.00%	\$1,271,028	100.00%	\$1,101,208	100.00%
<b>Operating Overhead</b>						
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%
<b>Total Operating Overhead</b>	\$738,558	58.75%	\$723,706	56.94%	\$624,759	56.73%
<b>Operating Cash Flow</b>	<b>\$518,647</b>	<b>41.25%</b>	<b>\$547,322</b>	<b>43.06%</b>	<b>\$476,449</b>	<b>43.27%</b>
<b>Owner Comp, Benefits and Adjustments</b>	111,625	8.88%	125,335	9.86%	117,882	10.70%
<b>Net Cash Flow</b>	\$407,022	32.38%	\$421,987	33.20%	\$358,567	32.56%
<b>NORMALIZATION (Adjustments)</b>						
<b>Fair Market Rent at (\$29 + 13) x 1100</b>	46,200		46,200		46,200	
<b>Facility Costs as Presented</b>	(14,290)		(11,431)		(14,115)	
<b>Retirement Plan at 3% of 75% of Staff Wages</b>	8,069		7,447		6,430	
<b>Staff Retirement Plan Expense as Presented</b>	(54,541)		(51,905)		(48,504)	
<b>Net Adjustment to Overhead</b>	(14,562)		(9,689)		(9,989)	
<b>Adjusted Overhead</b>	723,997	57.59%	714,016	56.18%	614,770	55.83%
<b>Adjusted Cash Flow</b>	<b>\$ 533,208</b>	<b>42.41%</b>	<b>\$ 557,012</b>	<b>43.82%</b>	<b>\$ 486,438</b>	<b>44.17%</b>
<b>Average Operating Overhead</b>		<b>56.53%</b>				

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**

	<b>2022</b>		<b>2021</b>		<b>2020</b>	
	<b>Amount</b>		<b>Amount</b>		<b>Amount</b>	
<b>Staff</b>						
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%
<b>Total</b>	<b>469,776</b>	<b>37.37%</b>	<b>452,785</b>	<b>35.62%</b>	<b>385,300</b>	<b>34.99%</b>
<b>Direct Operating</b>						
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%
<b>Total</b>	<b>254,492</b>	<b>20.24%</b>	<b>259,490</b>	<b>20.42%</b>	<b>225,344</b>	<b>20.46%</b>
<b>Facility</b>						
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%
<b>Total</b>	<b>14,290</b>	<b>1.14%</b>	<b>11,431</b>	<b>0.90%</b>	<b>14,115</b>	<b>1.28%</b>
<b>Owner Comp, Benefits and Adjustments</b>						
	<b>Federal Schedule C</b>		<b>Federal Schedule C</b>		<b>Federal Schedule C</b>	
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%
<b>Total</b>	<b>\$111,625</b>	<b>8.88%</b>	<b>\$125,335</b>	<b>9.86%</b>	<b>\$117,882</b>	<b>10.70%</b>

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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%
Fin Due:	\$126.07	0.2%

Total A/R: \$67,725.97

Less Credits: (\$1,045.72)

TOTAL NET A/R: \$66,680.25

*FEB 24, 2020*

## 2022 PROCEDURE BY CODE

Code	Description	Category	Count	Dollars
0	FINANCE CHARGE REFUND	A	88	265.19
1	PAID ON ACCOUNT-THANK YOU	A	519	82268.39
2	PAID BY INSURANCE	A	3046	666497.38
5	CREDIT CARD PAYMENT	A	1066	285286.08
8	BLUE CROSS ADJUSTMENT	A	164	-30354.72
8.1	CREDIT REFUND TO PATIENT	A	43	5103.21
8.3	POSTING ERROR	A	7	585.70
8.4	FAMILY ADJUSTMENT	A	10	-4463.96
8.5	COLLECTION WRITE-OFF	A	7	-3691.01
8.6	ADJUSTMENT	A	637	-53101.83
8.7	REGENCE ADJUSTMENT	A	63	-7508.91
8.8	DELTA PPO ADJUSTMENT	A	2185	-324960.58
41	FAILED APPOINTMENT	A	21	1365.00
42	PERIDEX	A	2	55.00
43	FLUORIDE GEL	A	10	168.00
44	BLEACH	A	75	2855.46

Category Total:

D0120	RECALL EXAMINATION	B	1870	127092.00
D0140	LIMITED ORAL EVALUATION-PROBLEM FOCUSED	B	213	25036.00
D0145	ORAL EVALUATION UNDER 3 YEARS	B	5	440.00
D0150	COMPREHENSIVE ORAL EVALUATION	B	150	13112.00

Code	Description	Category	Count	Dollars
D0210	INTRAORAL - COMPLETE SERIES	B	5	830.00
D0220	PA X-RAY, FIRST FILM	B	368	14260.00
D0230	PA X-RAY, EACH ADDITIONAL FILM	B	115	3696.00
D0270	SINGLE BITE-WING X-RAY	B	6	234.00
D0272	BITEWING X-RAYS 2 FILMS	B	84	5292.00
D0274	BITEWING X-RAYS 4 FILMS	B	1073	102908.00
D0277	BWX SEVEN-EIGHT SERIES	B	2	236.00
D0330	PANORAMIC SINGLE FILM	B	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	C	1109	64044.00
D1208	TOPICAL APPLICATION OF FLUORIDE	C	26	1326.00
D1351	SEALANT PER TOOTH	C	95	6204.00
D1999	PERSONAL PROTECTIVE EQUIPMENT	C	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

Code	Description	Category	Count	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
D4342	PERIODONTAL SCALING/ROOT PLANING 1-3 TEE	F	40	6960.00



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
D5640	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	H	3	3540.00
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Category Total: \$3,540.00

D6057	CUSTOM ABUTMENT FOR IMPLANT	I	28	16408.00
D6058	IMPLANT SUPPORTED PORC FUSED TO CERAMIC	I	26	39910.00

Code	Description	Category	Count	Dollars
D6067	IMPLANT SUPPORTED CROWN-HIGH NOBLE ALLOY	I	1	1535.00
D6068	ABUTMENT SUPP RETAINER FOR PORC/CER FPD	I	2	3098.00
D6090	REPAIR IMPLANT SUPPORTED PROSTHESIS	I	1	294.00
D6091	Replacement of precision attachment	I	2	94.00
D6092	RECEMENT ABUTMENT SUPPORTED IMPLANT CRN	I	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	M	72	16111.00
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Code	Description	Category	Count	Dollars
D9911	APP OF DESENSITIZING RESIN CERVICAL/ROOT	M	1	45.00
D9941	ATHLETIC MOUTHGUARD	M	2	88.00
D9942	REPAIR/RELIN OF OCCLUSAL GUARD	M	3	318.00
D9944	OCCLUSAL GUARD-HARD, FULL ARCH	M	26	16770.00
D9951	OCCLUSAL ADJUSTMENT -LIMITED	M	4	580.80
D9974	INTERNAL BLEACHING PER TOOTH	M	2	510.00

Category Total: \$34,422.80

Total Production (codes 11 or higher): \$1,464,573.55

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## 2021 PROCEDURE BY CODE

Code	Description	Category	Count	Dollars
0	FINANCE CHARGE REFUND	A	144	558.65
1	PAID ON ACCOUNT-THANK YOU	A	728	111183.85
1.1	PD BY COLLECTION AGENCY	A	3	437.87
2	PAID BY INSURANCE	A	3811	818338.68
5	CREDIT CARD PAYMENT	A	1257	326327.67
8	BLUE CROSS ADJUSTMENT	A	148	-24537.43
8.1	CREDIT REFUND TO PATIENT	A	24	2864.05
8.3	POSTING ERROR	A	11	-5513.60
8.4	FAMILY ADJUSTMENT	A	8	-2430.00
8.5	COLLECTION WRITE-OFF	A	14	-69.88
8.6	ADJUSTMENT	A	787	-55382.57
8.7	REGENCE ADJUSTMENT	A	53	-4333.00
8.8	DELTA PPO ADJUSTMENT	A	2685	-376132.88
8.9	MISCELLANEOUS ADJUSTMENT	A	1	9.68
41	FAILED APPOINTMENT	A	52	3380.00
43	FLUORIDE GEL	A	11	150.00
44	BLEACH	A	100	6553.75

Category Total:

D0120	RECALL EXAMINATION	B	2270	152796.00
D0140	LIMITED ORAL EVALUATION-PROBLEM FOCUSED	B	270	30614.00
D0145	ORAL EVALUATION UNDER 3 YEARS	B	3	264.00

Code	Description	Category	Count	Dollars
D0150	COMPREHENSIVE ORAL EVALUATION	B	157	13676.00
D0210	INTRAORAL - COMPLETE SERIES	B	4	660.00
D0220	PA X-RAY, FIRST FILM	B	389	15054.00
D0230	PA X-RAY, EACH ADDITIONAL FILM	B	53	1715.00
D0270	SINGLE BITE-WING X-RAY	B	5	189.00
D0272	BITEWING X-RAYS 2 FILMS	B	112	6915.00
D0274	BITEWING X-RAYS 4 FILMS	B	1281	121096.00
D0277	BWX SEVEN-EIGHT SERIES	B	7	816.00
D0330	PANORAMIC SINGLE FILM	B	278	38080.00
D0470	DIAGNOSTIC CASTS -BOTH ARCHES	B	1	168.00

Category Total: \$382,043.00

D1110	PROPHYLAXIS, ADULT	C	2309	350599.00
D1120	CHILD PROPHY	C	154	14216.00
D1206	TOPICAL APPLICATION FLUORIDE VARNISH	C	1356	77707.00
D1208	TOPICAL APPLICATION OF FLUORIDE	C	38	1916.00
D1351	SEALANT PER TOOTH	C	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

Code	Description	Category	Count	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

Code	Description	Category	Count	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	H	4	4670.00
Category Total:				\$4,670.00
D6057	CUSTOM ABUTMENT FOR IMPLANT	I	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	I	2	3058.00
D6091	Replacement of precision attachment	I	5	220.00

Code	Description	Category	Count	Dollars
D6092	RECEMENT ABUTMENT SUPPORTED IMPLANT CRN	I	4	564.00
Category Total:				\$77,668.00
D6245	BRIDGE PONTIC-PORCELAIN/CERAMIC	J	2	3040.00
D6930	RECEMENT BRIDGE	J	2	402.00
Category Total:				\$3,442.00
D7140	EXTRACTION, ERUPTED TOOTH	K	27	5742.00
D7210	SURGICAL EXTRACTION OF ERUPTED TOOTH	K	4	1400.00
D7251	CORONECTOMY-INTENTIONAL PART TOOTH REMOV	K	1	196.00
D7410	EXCISION OF BENIGN LESION	K	1	145.00
D7550	PARTIAL OSTECTOMY/SEQUESTRECTOMY FOR REM	K	1	221.00
D7880	OCCLUSAL ORTHOTIC APPLIANCE	K	4	2538.00
Category Total:				\$10,242.00
D8680	ENDURE/ORTHODONTIC RETENTION	L	39	3511.00
Category Total:				\$3,511.00
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
D9942	REPAIR/RELINE OF OCCLUSAL GUARD	M	1	141.00

Page 5

Code	Description	Category	Count	Dollars
D9944	OCCLUSAL GUARD-HARD, FULL ARCH	M	28	16958.00
D9951	OCCLUSAL ADJUSTMENT -LIMITED	M	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

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## OTHER PRACTICE MANAGEMENT REPORTS

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Zipcode Count 0  
87505 Zipcode Count 1  
94061 Zipcode Count 1  
97846 Zipcode Count 1  
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



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

Total Patients Printed: 1538

# 2022- 2020 INCOME TAX RETURNS

6780R 04/20/2020 10:33 AM

## SCHEDULE C (Form 1040 or 1040-SR)

Department of the Treasury  
Internal Revenue Service (99)

## Profit or Loss From Business (Sole Proprietorship)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

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

OMB No. 1545-0074

# 2022

Attachment  
Sequence No. 09

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

**SERVICE DENTISTRY**

B Enter code from instructions

▶ **621210**

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2019, check here

I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)

☒ Yes ☐ No

J If "Yes," did you or will you file required Forms 1099?

☒ Yes ☐ No

### Part I Income

1	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	<b>1,260,296</b>
2	Returns and allowances	2	<b>3,091</b>
3	Subtract line 2 from line 1	3	<b>1,257,205</b>
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	<b>1,257,205</b>
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	<b>1,257,205</b>

### Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	<b>39,481</b>
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	<b>54,541</b>
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20b	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	<b>6,367</b>	21	Repairs and maintenance	21	<b>9,868</b>
14	Employee benefit programs (other than on line 19)	14	<b>28,243</b>	22	Supplies (not included in Part III)	22	<b>81,753</b>
15	Insurance (other than health)	15	<b>7,578</b>	23	Taxes and licenses	23	<b>63,921</b>
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	<b>1,514</b>
b	Other	16b	<b>6,407</b>	b	Deductible meals (see instructions)	24b	<b>405</b>
17	Legal and professional services	17		25	Utilities	25	<b>4,422</b>
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	<b>443,110</b>
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	<b>102,573</b>
30	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: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, 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.						
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 Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, 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. • If you checked 32b, you must attach Form 6198. Your loss may be limited.						
				31		31	<b>407,022</b>
				32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> 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

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

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:	
	a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

LAB FEES	76,117
BANK & MERCHANT FEES	7,546
DUES & SUBSCRIPTIONS	1,795
ACCOUNTING SERVICES	5,127
TELEPHONE & INTERNET	6,123
CONTINUING EDUCATION	2,092
STAFF OUTINGS	3,261
MISCELLANEOUS	62
MILEAGE	450
48 Total other expenses. Enter here and on line 27a	102,573

**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](http://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

**2021**

Attachment  
Sequence No. **09**

Name of proprietor [REDACTED]		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) <b>SERVICE DENTISTRY</b>		B Enter code from instructions <b>621210</b>
C Business name. If no separate business name, leave blank. [REDACTED]		D Employer ID number (EIN) (see instr.) [REDACTED]
E Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) <input type="checkbox"/>		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2018, check here		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

1 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 <input type="checkbox"/>	1	<b>1,278,834</b>
2 Returns and allowances	2	<b>7,806</b>
3 Subtract line 2 from line 1	3	<b>1,271,028</b>
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	<b>1,271,028</b>
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	<b>1,271,028</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	<b>33</b>	18 Office expense (see instructions)	18	<b>29,653</b>
9 Car and truck expenses (see instructions)	9	<b>450</b>	19 Pension and profit-sharing plans	19	<b>51,905</b>
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	<b>500</b>	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	<b>19,332</b>	21 Repairs and maintenance	21	<b>7,020</b>
14 Employee benefit programs (other than on line 19)	14	<b>36,474</b>	22 Supplies (not included in Part III)	22	<b>91,207</b>
15 Insurance (other than health)	15	<b>6,667</b>	23 Taxes and licenses	23	<b>66,662</b>
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	<b>458</b>
b Other	16b	<b>7,235</b>	b Deductible meals (see instructions)	24b	<b>1,706</b>
17 Legal and professional services	17	<b>11,629</b>	25 Utilities	25	<b>4,411</b>
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	<b>418,822</b>
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	<b>94,877</b>
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> 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		27b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (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.	31	<b>421,987</b>			
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 Schedule 1 (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. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a	<input type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.	





**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](http://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**

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

**Service Dentistry**

B Enter code from instructions

▶ **621210**

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2017, check here

I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)

☒ Yes ☐ No

J If "Yes," did you or will you file required Forms 1099?

☒ Yes ☐ No**Part I Income**

1	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	<b>1,106,408</b>
2	Returns and allowances	2	<b>5,200</b>
3	Subtract line 2 from line 1	3	<b>1,101,208</b>
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	<b>1,101,208</b>
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	<b>1,101,208</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	<b>34,047</b>
9	Car and truck expenses (see instructions)	9	<b>369</b>	19	Pension and profit-sharing plans	19	<b>50,288</b>
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	<b>11,578</b>	21	Repairs and maintenance	21	<b>9,778</b>
14	Employee benefit programs (other than on line 19)	14	<b>25,785</b>	22	Supplies (not included in Part III)	22	<b>48,364</b>
15	Insurance (other than health)	15	<b>6,718</b>	23	Taxes and licenses	23	<b>53,344</b>
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	<b>3,633</b>
b	Other	16b	<b>3,545</b>	b	Deductible meals and entertainment (see instructions)	24b	<b>2,662</b>
17	Legal and professional services	17	<b>21,834</b>	25	Utilities	25	<b>4,337</b>
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	<b>371,825</b>
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	<b>94,534</b>
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> 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		27b	Reserved for future use	27b	
31	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.	31	<b>358,567</b>				

- 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.  
 • If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.  
 32b ☐ Some investment is not at risk.

<b>Part III</b>	<b>Cost of Goods Sold</b> (see instructions)
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- 33 Method(s) used to value closing inventory:    a ☐ Cost    b ☐ Lower of cost or market    c ☐ Other (attach explanation)

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	

12	<p><b>Part IV Information on Your Vehicle.</b> Complete this part <b>only</b> if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.</p>	13
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- 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? ☐ Yes ☐ No
- 47a Do you have evidence to support your deduction? ☐ Yes ☐ No
- b If "Yes," is the evidence written? ☐ Yes ☐ No

<b>Part V</b>	<b>Other Expenses.</b> List below business expenses not included on lines 8-26 or line 30.
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[illegible]

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## LOCATION MAP & PHOTOS

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Omitted from Sample











## Practice Opportunity Portfolio

General Dental Practice -

02/24/21



**DG Transitions** LLC

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A DENTAL GROUP COMPANY



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