


Form 990



Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

DELTA DENTAL PLANS ASSOCIATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

1515 W 22ND STREET NO 450

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

OAK BROOK, IL 60523

F Name and address of principal officer

STEVE OLSON

1515 W 22ND STREET NO 450

OAK BROOK,IL 60523

D Employer identification number

36-2551984

E Telephone number

(630) 574-6853

G Gross receipts \$ 20,528,448

I Tax-exempt status

☐ 501(c)(3)

☒ 501(c) ( 6 )

☐ (insert no )

☐ 4947(a)(1) or

☐ 527

J Website:

WWW DELTADENTAL COM

K Form of organization

☒ Corporation

☐ Trust

☐ Association

☐ Other

L Year of formation 1965

M State of legal domicile IL

Part I

Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities THE PURPOSE OF THE ASSOCIATION IS TO INCREASE THE AVAILABILITY OF DENTAL SERVICES TO THE PUBLIC BY ENCOURAGING THE EXPANSION OF DENTAL PREPAYMENT PROGRAMS ADMINISTERED THROUGH NON-PROFIT DENTAL SERVICE CORPORATIONS, AND BY PROVIDING THE MEANS FOR ACTIVE, ASSOCIATE, OR AFFILIATE MEMBERS TO COOPERATE IN MULTISTATE AND NATIONAL GROUP COVERAGE		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	29
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	29
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	45
	6	Total number of volunteers (estimate if necessary)	6	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	3,393,225
Revenue	b	Net unrelated business taxable income from Form 990-T, line 34	7b	100,858
	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d )	14,274,706	18,945,926
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	290,901	89,770
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,606	25,274
Expenses			14,584,213	19,060,970
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3 )	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	6,050,300	7,006,362
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	9,176,563	10,448,059
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	15,226,863	17,454,421
Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	-642,650	1,606,549
			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	10,746,625	12,162,292
	21	Total liabilities (Part X, line 26)	6,683,765	4,808,040
	22	Net assets or fund balances Subtract line 21 from line 20	4,062,860	7,354,252

Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

\*\*\*\*\*

Signature of officer

STEVE OLSON CEO

Type or print name and title

2014-11-05

Date

Paid Preparer Use Only

Pnnt/Type preparer's name

TINA M PETERS CPA

Preparer's signature

Date

Check ☐ if self-employed

PTIN P00904574

Firm's name

PLANTE & MORAN PLLC

Firm's EIN

38-1357951

Firm's address

1111 MICHIGAN AVE

Phone no (517) 332-6200

EAST LANSING, MI 48823

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes

☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☐

☒

1

Briefly describe the organization's mission

THE PURPOSE OF THE ASSOCIATION IS TO INCREASE THE AVAILABILITY OF DENTAL SERVICES TO THE PUBLIC BY ENCOURAGING THE EXPANSION OF DENTAL PREPAYMENT PROGRAMS ADMINISTERED THROUGH NON-PROFIT DENTAL SERVICE CORPORATIONS, AND BY PROVIDING THE MEANS FOR ACTIVE, ASSOCIATE, OR AFFILIATE MEMBERS TO COOPERATE IN MULTISTATE AND NATIONAL GROUP COVERAGE

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

ADVERTISING CAMPAIGNS AND PROMOTIONAL MATERIALS TO INCREASE PUBLIC ACCESS TO DENTAL SERVICES THROUGH THE USE OF DENTAL PREPAYMENT PROGRAMS THESE CAMPAIGNS AND MATERIALS EDUCATE THE PUBLIC ON THE IMPORTANCE OF GOOD ORAL HEALTH AND ENCOURAGE THE USE OF DENTAL PREPAYMENT PROGRAMS AS A MEANS OF INCREASING ACCESS TO AND REGULAR RECEIPT OF DENTAL SERVICES, INCLUDING PREVENTATIVE DENTAL CARE

4b

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

CONFERENCES TO PROMOTE AWARENESS OF DENTAL SERVICE ISSUES AND EDUCATION ON NEW DEVELOPMENTS AFFECTING THE DENTAL SERVICE INDUSTRY THE GOAL OF THESE CONFERENCES IS TO PROVIDE UP TO DATE INFORMATION ON INDUSTRY-RELEVANT TOPICS, AND TO PROMOTE HIGHER INDUSTRY STANDARDS AND BETTER SERVICE METHODS

4c

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

PUBLIC POLICY INITIATIVES DESIGNED TO CREATE AWARENESS OF ISSUES AFFECTING THE DENTAL SERVICE INDUSTRY AND TO INFLUENCE LEGISLATION GERMANE TO ORAL HEALTH, DENTAL SERVICES, AND THE PREPAID DENTAL SERVICE PLAN INDUSTRY THIS PROGRAM SERVICE ACTIVITY HELPS ACCOMPLISH THE ORGANIZATION'S LONG-TERM GOAL OF PROMOTING GOOD ORAL HEALTH, INCLUDING BY PROMOTING THE BENEFITS OF DENTAL PREPAYMENT PROGRAMS AS A MEANS OF INCREASING ACCESS TO AND REGULAR RECEIPT OF DENTAL SERVICES

4d

Other program services (Describe in Schedule O )

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e

Total program service expenses

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .		No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . .		No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	Yes	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		No
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . .		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i> . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . .	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35b	Yes	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	43	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	45
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	Yes
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		3b	Yes
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	
d If "Yes," indicate the number of Forms 8282 filed during the year.		7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?		9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.		10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b	
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.		11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c Enter the amount of reserves on hand.		13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	2	Yes
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5	No
6	Did the organization have members or stockholders? . . . . .	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7a	Yes
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body? . . . . .	8a	Yes
b	Each committee with authority to act on behalf of the governing body? . . . . .	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . . . .	10a	Yes
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	10b	Yes
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	12c	Yes
13	Did the organization have a written whistleblower policy? . . . . .	13	Yes
14	Did the organization have a written document retention and destruction policy? . . . . .	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official . . . . .	15a	Yes
b	Other officers or key employees of the organization . . . . .	15b	Yes
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filedIL
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization SAMANTHA QUINN 1515 W 22ND STREET OAK BROOK, IL 60523 (630) 574-6851

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Form **990** (2013)

## Part VII

<b>1b</b>	<b>Sub-Total . . . . .</b>	▼			
<b>c</b>	<b>Total from continuation sheets to Part VII, Section A . . . . .</b>	▼			
<b>d</b>	<b>Total (add lines 1b and 1c) . . . . .</b>	▼	4,362,088	0	538,053

**2** Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 15

		Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	5	No

## Section B. Independent Contractors

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
KATTEN MUCHIN ROSENMAN LLP 525 W MONROE ST CHICAGO IL 60661	LEGAL SERVICES	1,428,218
CFS CONSULTING GROUP 800 ENTERPRISE DR SUITE 214 OAK BROOK IL 60523	TECHNOLOGY SERVICES	974,400
MEYOCKS GROUP 6800 LAKE DRIVE SUITE 150 WEST DES MOINES IA 50266	ADVERTISING SERVICES	794,055
KONY SOLUTIONS 7380 W SAND LAKE ROAD SUITE 390 ORLANDO FL 32819	TECHNOLOGY SERVICES	716,098
WILLIAM G SCHIFFBAUER 1300 PENNSYLVANIA AVE NW SUITE 700 WASHINGTON DC DC 20024	LEGAL SERVICES	210,450

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶15



Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a				
	b	Membership dues . . . . .	1b				
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f . . . . .					
Program Service Revenue	2a	MEMBERSHIP DUES	Business Code				
			900099	14,776,331	14,776,331		
	b	CORP ADMIN FEES	561000	3,393,225		3,393,225	
	c	CONFERENCE REGISTRATION	561000	479,662	479,662		
	d	MEMBER BILLBACKS	900099	296,708	296,708		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f . . . . .		18,945,926			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		52,042		52,042	
	4	Income from investment of tax-exempt bond proceeds . . . . .					
	5	Royalties . . . . .					
	6a	Gross rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . .					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			1,505,206				
		b	Less cost or other basis and sales expenses				
		c	Gain or (loss)	37,728			
	d	Net gain or (loss) . . . . .		37,728	37,728		
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a				
	b	Less direct expenses . . . . .	b				
	c	Net income or (loss) from fundraising events . . . . .					
	9a	Gross income from gaming activities See Part IV, line 19 . . . . .	a				
	b	Less direct expenses . . . . .	b				
	c	Net income or (loss) from gaming activities . . . . .					
	10a	Gross sales of inventory, less returns and allowances . . . . .	a				
b	Less cost of goods sold . . . . .	b					
c	Net income or (loss) from sales of inventory . . . . .						
	Miscellaneous Revenue	Business Code					
11a	MISCELLANEOUS	900099	25,274	25,274			
b							
c							
d	All other revenue . . . . .						
e	Total. Add lines 11a-11d . . . . .		25,274				
12	Total revenue. See Instructions . . . . .		19,060,970	15,615,703	3,393,225	52,042	

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	4,219,712			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	1,612,685			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	234,462			
9	Other employee benefits.	575,994			
10	Payroll taxes.	363,509			
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	1,082,612			
c	Accounting.	38,055			
d	Lobbying.	431,790			
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	9,502			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).				
12	Advertising and promotion.	1,039,111			
13	Office expenses.	2,183,082			
14	Information technology.	1,523,331			
15	Royalties.				
16	Occupancy.	491,759			
17	Travel.	393,570			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	1,198,228			
20	Interest.				
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	989,198			
23	Insurance.	29,776			
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a	GOVERNMENT RELATIONS	479,505			
b	EMPLOYEE RECRUITMENT	272,351			
c	BUSINESS MEMBERSHIPS	145,043			
d	PLAN SERVICES	141,146			
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e.	17,454,421			
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		1,261,076	1	163,063
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,879,348	4	4,526,808
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		1,218,198	9	568,214
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	4,781,489		
	b	Less accumulated depreciation	10b	3,054,853	2,436,512	10c 1,726,636
	11	Investments—publicly traded securities		2,951,491	11	2,945,751
	12	Investments—other securities See Part IV, line 11		1,000,000	12	1,000,000
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		0	15	1,231,820
	16	Total assets. Add lines 1 through 15 (must equal line 34)		10,746,625	16	12,162,292
Liabilities	17	Accounts payable and accrued expenses		4,219,284	17	3,966,279
	18	Grants payable			18	
	19	Deferred revenue		134,715	19	0
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		2,329,766	25	841,761
	26	Total liabilities. Add lines 17 through 25		6,683,765	26	4,808,040
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		4,062,860	27	7,354,252
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		4,062,860	33	7,354,252
	34	Total liabilities and net assets/fund balances		10,746,625	34	12,162,292

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . .

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	19,060,970
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	17,454,421
3	Revenue less expenses Subtract line 2 from line 1 . . . . .	3	1,606,549
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	4,062,860
5	Net unrealized gains (losses) on investments . . . . .	5	363,936
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	1,320,907
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,354,252

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . .

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 36-2551984  
**Name:** DELTA DENTAL PLANS ASSOCIATION

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ED CHOATE DIRECTOR	1 20	X						0	0	0
SCOTT JONES CHAIR	1 70	X		X				0	0	0
KATHRYN PAUL VICE CHAIR	1 70	X		X				0	0	0
ANTHONY BARTH DIRECTOR	1 20	X						0	0	0
WALTER BOLIC DIRECTOR	1 20	X						0	0	0
LINDA BRANTNER DIRECTOR- THRU SEPT 2013	1 20	X						0	0	0
DENNIS BROWN DIRECTOR	1 20	X						0	0	0
RAFAEL BURGOS DIRECTOR	1 20	X						0	0	0
JEAN DE LUCA DIRECTOR	1 20	X						0	0	0
FAY DONOHUE DIRECTOR	1 20	X						0	0	0
JAMES DWYER SECRETARY/TREASURER	1 70	X		X				0	0	0
ALLAN ALLFORD DIRECTOR	1 20	X						0	0	0
JOHN GLADDEN DIRECTOR	1 20	X						0	0	0
ROBERT GOOTEE DIRECTOR	1 20	X						0	0	0
BERNIE GLOSSY DIRECTOR	1 20	X						0	0	0
KERRY HALL DIRECTOR	1 20	X						0	0	0
DAVID HAYNES DIRECTOR	1 20	X						0	0	0
DONN HUTCHINS DIRECTOR- THRU MAY 2013	1 20	X						0	0	0
FAYE KURREN DIRECTOR	1 20	X						0	0	0
GEORGE LEVICKI DIRECTOR	1 20	X						0	0	0
DR CLIFFORD MAESAKA DIRECTOR	1 20	X						0	0	0
JOSEPH NAGLE DIRECTOR	1 20	X						0	0	0
GARY RADINE DIRECTOR	1 20	X						0	0	0
THOMAS RAFFIO DIRECTOR	1 20	X						0	0	0
WALTER VANBRUNT DIRECTOR	1 20	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DR PHILIP WENK  DIRECTOR	1 20	X						0	0	0
CURT LADIG  DIRECTOR	1 20	X						0	0	0
LAURA CZELADA  DIRECTOR	1 20	X						0	0	0
ROD YOUNG  DIRECTOR	1 20	X						0	0	0
MICHAEL HERBERT  DIRECTOR	1 20	X						0	0	0
JEFF RUSSELL  DIRECTOR	1 20	X						0	0	0
KIM VOLK  PRESIDENT & CEO (PARTIAL YEAR, RETIRED)	40 00			X				1,370,212	0	79,411
STEVE OLSON  PRESIDENT & CEO	40 00			X				733,613	0	213,269
WILLIAM KOHN  V P , DENTAL SCIENCE & POLICY	40 00				X			326,592	0	22,143
BEN YOMTOOB  SENIOR V P , OPERATIONS- THRU NOV 2013	40 00				X			306,151	0	35,207
JULIA GRANT  V P , GOVERNMENT RELATIONS	40 00				X			343,771	0	19,440
CHUCK STICH  V P , FINANCE AND COMPLIANCE	40 00				X			274,855	0	33,688
JENNIFER ELLIOT  V P , DENTAL RELATIONS & PUBLIC POLICY	40 00				X			244,268	0	10,013
KATHRYN JONZZON  DIRECTOR HIPAA PRODUCT SERVICES	40 00					X		176,357	0	30,722
JAMES VINCI  DIRECTOR, INDUSTRY ANALYSIS	40 00					X		149,295	0	28,539
STEFANY CURRIER  DIRECTOR HR & ADMINISTRATION	40 00					X		124,927	0	23,927
SUZANNE ACHENBAUGH  DIRECTOR, DENTAL RELATIONS AND PRODUCT DEVELOPMENT	40 00					X		128,187	0	15,287
SCOTT JESSEE  DIRECTOR INFORMATION TECHNOLOGY	40 00					X		183,860	0	26,407

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**

▶ **See separate instructions. ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public  
Inspection

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization DELTA DENTAL PLANS ASSOCIATION	Employer identification number  36-2551984
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$
4	Did the filing organization file <b>Form 1120-POL</b> for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount Enter the amount from the following table in both columns															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					



**Part II-B**

**Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
<b>1</b>	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b>	Volunteers?			
<b>b</b>	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b>	Media advertisements?			
<b>d</b>	Mailings to members, legislators, or the public?			
<b>e</b>	Publications, or published or broadcast statements?			
<b>f</b>	Grants to other organizations for lobbying purposes?			
<b>g</b>	Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b>	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b>	Other activities?			
<b>j</b>	Total. Add lines 1c through 1i.			
<b>2a</b>	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b>	If "Yes," enter the amount of any tax incurred under section 4912.			
<b>c</b>	If "Yes," enter the amount of any tax incurred by organization managers under section 4912.			
<b>d</b>	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A**

**Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

		<b>Yes</b>	<b>No</b>
<b>1</b>	Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b> Yes	
<b>2</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	No
<b>3</b>	Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	No

**Part III-B**

**Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b>	Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b>	Section 162(e) nondeductible lobbying and political expenditures <b>(do not include amounts of political expenses for which the section 527(f) tax was paid).</b>		
<b>a</b>	Current year	<b>2a</b>	
<b>b</b>	Carryover from last year	<b>2b</b>	
<b>c</b>	Total	<b>2c</b>	
<b>3</b>	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b>	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b>	Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV**

**Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

[illegible]

SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization DELTA DENTAL PLANS ASSOCIATION	Employer identification number  36-2551984
--	--

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area  
☐ Protection of natural habitat ☐ Preservation of a certified historic structure  
☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4

Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X

▶ \$ \_\_\_\_\_

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ \_\_\_\_\_

b

Assets included in Form 990, Part X

▶ \$ \_\_\_\_\_

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2013

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table
- c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance . . . . .					
b Contributions . . . . .					
c Net investment earnings, gains, and losses					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .					

- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a

Board designated or quasi-endowment
- b

Permanent endowment
- c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations . . . . .

3a(i)

Yes

No

(ii) related organizations . . . . .

3a(ii)

Yes

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

No

4

Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .		20,251	15,129	5,122
d Equipment . . . . .		1,018,296	840,347	177,949
e Other . . . . .		3,742,942	2,199,377	1,543,565
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,726,636

Schedule D (Form 990) 2013



Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments . . . . .	2a		
b	Donated services and use of facilities . . . . .	2b		
c	Recoveries of prior year grants . . . . .	2c		
d	Other (Describe in Part XIII ) . . . . .	2d		
e	Add lines 2a through 2d . . . . .		2e	
3	Subtract line 2e from line 1 . . . . .		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII ) . . . . .	4b		
c	Add lines 4a and 4b . . . . .		4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) . . . . .		5	

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities . . . . .	2a		
b	Prior year adjustments . . . . .	2b		
c	Other losses . . . . .	2c		
d	Other (Describe in Part XIII ) . . . . .	2d		
e	Add lines 2a through 2d . . . . .		2e	
3	Subtract line 2e from line 1 . . . . .		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII ) . . . . .	4b		
c	Add lines 4a and 4b . . . . .		4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .		5	

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2	ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE ORGANIZATION AND RECOGNIZE A TAX LIABILITY IF THE ORGANIZATION HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE IRS OR OTHER APPLICABLE TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE ORGANIZATION, AND HAS CONCLUDED THAT AS OF DECEMBER 31, 2013, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE FINANCIAL STATEMENTS. NET INCOME FROM ACTIVITIES UNRELATED TO THE ASSOCIATION'S TAX-EXEMPT PURPOSE ARE SUBJECT TO TAXATION. TAXES ON UNRELATED BUSINESS INCOME ARE NOT MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS.

[illegible]

Schedule J  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.  
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
DELTA DENTAL PLANS ASSOCIATION

Employer identification number  
36-2551984

Part I

Questions Regarding Compensation

	Yes	No
<div><div>1a</div><div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input checked="" type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div>		
<div><div>b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</div></div>	1bYes	
<div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div></div>	2Yes	
<div><div>3</div><div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</div><div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div></div><div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div></div>		
<div><div>4</div><div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization</div></div>		
<div><div>a</div><div>Receive a severance payment or change-of-control payment?</div></div>	4aYes	
<div><div>b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>	4bYes	
<div><div>c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>	4c	No
<div><div></div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div>		
<div><div>5</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</div></div>		
<div><div>a</div><div>The organization?</div></div>	5a	
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>	5b	
<div><div>6</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</div></div>		
<div><div>a</div><div>The organization?</div></div>	6a	
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>	6b	
<div><div>7</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</div></div>	7	
<div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III</div></div>	8	
<div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>	9	



**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

**Part III**   **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	JENNIFER ELLIOT RECEIVED REIBURSEMENT OF MOVING EXPENSES, AND A GROSS-UP FOR TAXES PAYABLE ON THIS AMOUNT, EQUAL TO \$78,943. THE FAIR MARKET VALUE OF ALL COMPENSATION AND BENEFITS FOR MS. ELLIOT WAS ESTABLISHED IN COMPLIANCE WITH THE RECOMMENDATIONS OF AN INDEPENDENT COMPENSATION CONSULTANT AND THE TERMS OF THE ORGANIZATION'S WRITTEN COMPENSATION POLICY.
PART I, LINES 4A-B	PART I LINE 4A: BEN YOMTOOB RECEIVED SEVERANCE PAYMENTS OF \$25,391. PART I, LINE 4B: FOLLOWING 35 YEARS OF SERVICE TO THE ORGANIZATION, KIM VOLK RETIRED AS ITS CHIEF EXECUTIVE OFFICER EFFECTIVE JANUARY 31, 2013. TO PROTECT THE ORGANIZATION'S INTERESTS AND ENSURE THE SUCCESS OF THIS CRITICAL LEADERSHIP TRANSITION, THE PARTIES EXECUTED A CONDITIONAL EMPLOYMENT AND SEPARATION AGREEMENT, WHICH INCLUDED NON-COMPETITION PROVISIONS, RELEASES OF LIABILITY AND A PROVISION FOR ONGOING CONSULTING ON AN AS-NEEDED BASIS FOR A 9-MONTH PERIOD. DURING 2013, MS. VOLK PARTICIPATED IN, OR RECEIVED PAYMENT FROM, A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN AS DESCRIBED BELOW. LUMP SUM VESTING OF YEARS OF ACCRUED BENEFITS: EFFECTIVE IN 2010, DDPA AMENDED ITS SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN TO PROVIDE FOR ANNUAL ACCRUALS, TO BECOME VESTED AT A SPECIFIED LATER DATE. KIM VOLK RECEIVED ANNUAL ACCRUALS UNDER THE PLAN FOR YEARS 2010-2013. UPON HER RETIREMENT IN 2013, MS. VOLK BECAME FULLY VESTED IN THE PLAN. AS A RESULT, THE AGGREGATE VALUE OF ALL 4 YEARS' OF ACCRUALS (A TOTAL OF \$456,271) BECAME TAXABLE TO MS. VOLK IN 2013, EVEN THOUGH SHE DID NOT ACTUALLY RECEIVE ANY PAYMENT UNDER THIS PLAN IN 2013. THIS LUMP SUM AMOUNT IS SHOWN IN SCHEDULE J, PART II, COLUMN (B)(III), AND IN MS. VOLK'S REPORTABLE COMPENSATION UNDER PART VII, SECTION A, LINE 1A, COLUMN D. PAYMENT FROM PRIOR PLAN: THE DDPA EMPLOYEES PENSION RETIREMENT PLAN WAS FROZEN EFFECTIVE DECEMBER 31, 2009. AS A RESULT, KIM VOLK WAS AWARDED A REPLACEMENT BENEFIT, NET OF GROSS VALUE OF ANY ENHANCEMENT THAT DDPA SIMULTANEOUSLY MADE TO ITS 401(K) PLAN, PAYABLE OVER 5 YEARS. THE 2013 PAYMENT WAS EQUAL TO \$18,625. STEVE OLSON BECAME CHIEF EXECUTIVE OFFICER OF THE ORGANIZATION EFFECTIVE FEBRUARY 1, 2013. MR. OLSON ACCRUED A BENEFIT UNDER THE TERMS OF A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN EQUAL TO \$183,333 FOR 2013. PART II, LINE 3, COLUMN (B)(III): JENNIFER ELLIOT RECEIVED REIMBURSEMENT OF MOVING EXPENSES, AND A GROSS-UP FOR TAXES PAYABLE ON THIS AMOUNT, EQUAL TO \$78,943. THE FAIR MARKET VALUE OF ALL COMPENSATION AND BENEFITS FOR MS. VOLK, MR. YOMTOOB, MS. ELLIOT AND MR. OLSON, WAS ESTABLISHED IN COMPLIANCE WITH THE RECOMMENDATIONS OF AN INDEPENDENT COMPENSATION CONSULTANT AND THE TERMS OF THE ORGANIZATION'S WRITTEN COMPENSATION POLICY.
PART I, LINE 3	PER THE ORGANIZATION'S COMPENSATION POLICY, THE ORGANIZATION FOLLOWS THE PROCESS OUTLINED IN TREASURY REGULATION SECTION 53.4958-6 TO ESTABLISH THE REBUTTABLE PRESUMPTION OF REASONABLENESS AS TO THE COMPENSATION OF ITS CEO AND OTHER DISQUALIFIED PERSONS. THIS PROCESS INCLUDES REVIEW AND APPROVAL OF THE COMPENSATION BY A GOVERNING BODY OR COMPENSATION COMMITTEE COMPOSED ENTIRELY OF PERSONS WITH NO CONFLICT OF INTEREST (AS DEFINED IN REGULATIONS SECTION 53.4958-6 (C) (1) (III)), RELIANCE ON COMPARABILITY DATA COMPILED BY AN INDEPENDENT COMPENSATION CONSULTANT, AND CONTEMPORANEOUS DOCUMENTATION AND RECORDKEEPING WITH RESPECT TO DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT. THIS PROCESS IS UNDERTAKEN ANNUALLY WITH RESPECT TO THE CEO AND ALL OTHER DISQUALIFIED PERSONS. IT WAS LAST CONDUCTED IN 2014.

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 36-2551984  
**Name:** DELTA DENTAL PLANS ASSOCIATION

### Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
KIM VOLK PRESIDENT & CEO (PARTIAL YEAR, RETIR	(i) (ii)	28,646 0	866,670 0	474,896 0	50,372 0	29,039 0	1,449,623 0	136,214 0
STEVE OLSON PRESIDENT & CEO	(i) (ii)	473,613 0	260,000 0	0 0	199,271 0	13,998 0	946,882 0	0 0
WILLIAM KOHN V P , DENTAL SCIENCE & POLICY	(i) (ii)	255,867 0	70,725 0	0 0	15,938 0	6,205 0	348,735 0	0 0
BEN YOMTOOB SENIOR V P , OPERATIONS- THRU NOV 20	(i) (ii)	214,950 0	65,810 0	25,391 0	14,791 0	20,416 0	341,358 0	0 0
JULIA GRANT V P , GOVERNMENT RELATIONS	(i) (ii)	269,021 0	74,750 0	0 0	15,937 0	3,503 0	363,211 0	0 0
CHUCK STICH V P , FINANCE AND COMPLIANCE	(i) (ii)	209,230 0	65,625 0	0 0	18,751 0	14,937 0	308,543 0	0 0
JENNIFER ELLIOT V P , DENTAL RELATIONS & PUBLIC POLI	(i) (ii)	135,325 0	30,000 0	78,943 0	3,496 0	6,517 0	254,281 0	0 0
KATHRYN JONZZON DIRECTOR HIPAA PRODUCT SERVICES	(i) (ii)	152,451 0	23,906 0	0 0	11,372 0	19,350 0	207,079 0	0 0
JAMES VINCI DIRECTOR, INDUSTRY ANALYSIS	(i) (ii)	126,521 0	22,774 0	0 0	9,586 0	18,953 0	177,834 0	0 0
SCOTT JESSEE DIRECTOR INFORMATION TECHNOLOGY	(i) (ii)	163,610 0	20,250 0	0 0	11,712 0	14,695 0	210,267 0	0 0

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.  
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public  
Inspection

Name of the organization DELTA DENTAL PLANS ASSOCIATION	Employer identification number 36-2551984
--	--

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	SOME OF DDPA'S 501(C)(4) MEMBER COMPANIES ARE AFFILIATED WITH EACH OTHER THE FOLLOWING DDPA DIRECTORS ARE CO-DIRECTORS AND/OR CO-OFFICERS OF ORGANIZATION(S) DIRECTLY OR INDIRECTLY AFFILIATED WITH EACH SUCH DDPA DIRECTOR'S RESPECTIVE 501(C)(4) MEMBER COMPANY 1 LAURA CZELADA , M S , PHILIP A WENK, D D S , AND CLIFFORD T MAESAKA, JR , D D S 2 JAMES D DWYER, FAYE KURREN, GEORGE LEVICKI, AND DENNIS L BROWN 3 ANTHONY BARTH AND GARY RADINE 4 RAFAEL BURGOS AND GARY RADINE

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE ORGANIZATION HAS TWO CLASSES OF MEMBERSHIPS - ACTIVE AND AFFILIATE. THE ACTIVE MEMBERS ARE DENTAL SERVICE CORPORATIONS ACTIVELY ENGAGED IN ADMINISTERING A PREPAYMENT PROGRAM OR PROGRAMS. THE TERM "DENTAL SERVICES CORPORATION" MEANS ANY NOT-FOR-PROFIT CORPORATION ORGANIZED PRINCIPALLY TO PROVIDE DENTAL HEALTH CARE SERVICES BY MEANS OF CONTRACTS WITH DENTISTS. THE AFFILIATE MEMBERS ARE ANY NOT-FOR-PROFIT OR FOR-PROFIT DENTAL CARE COMPANY LOCATED OUTSIDE THE UNITED STATES WHICH DESIRES TO COOPERATE WITH THE CORPORATION IN PROVIDING DENTAL PREPAYMENT PROGRAMS TO THE PUBLIC.

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	<p>THE ORGANIZATION HAS TWO CLASSES OF MEMBERSHIP - ACTIVE AND AFFILIATE. ANY DENTAL SERVICE CORPORATION THAT IS ACTIVELY ENGAGED IN ADMINISTERING A PREPAYMENT PROGRAM OR PROGRAMS IS ELIGIBLE FOR ACTIVE MEMBERSHIP. THE TERM "DENTAL SERVICES CORPORATION" MEANS ANY NOT-FOR-PROFIT CORPORATION ORGANIZED PRINCIPALLY TO PROVIDE DENTAL HEALTH CARE SERVICES BY MEANS OF CONTRACTS WITH DENTISTS. TO BE ELIGIBLE FOR AFFILIATE MEMBERSHIP, AN ORGANIZATION MUST BE (I) A NOT-FOR-PROFIT DENTAL CARE COMPANY THAT IS LOCATED OUTSIDE THE UNITED STATES, ITS TERRITORIES AND POSSESSIONS, OR (II) ANY CORPORATION WHICH MAY BE A FOR-PROFIT CORPORATION AND INCLUDING ANY ENTITY LOCATED OUTSIDE THE UNITED STATES, ITS TERRITORIES AND POSSESSIONS, THAT DESIRES TO COOPERATE WITHIN THE ORGANIZATION AND/OR ITS AFFILIATES IN PROVIDING DENTAL PREPAYMENT PROGRAMS TO THE PUBLIC. AN ORGANIZATION WISHING TO BECOME A MEMBER MUST APPLY AND BE APPROVED FOR MEMBERSHIP. MEMBERS MAINTAIN THEIR MEMBER STATUS BY PAYING ANNUAL DUES AND COMPLYING WITH THE ORGANIZATION'S MEMBERSHIP STANDARDS AND OTHER REQUIREMENTS. THE MEMBERS HAVE THE POWER (A) TO APPROVE AMENDMENTS TO THE ORGANIZATION'S ARTICLES OF INCORPORATION, BYLAWS AND THE MEMBERSHIP STANDARDS PORTION OF THE MEMBERSHIP STANDARDS AND GUIDELINES ADOPTED BY THE MEMBERS, (B) TO SET AND REVISE ANNUAL DUES, AND (C) TO ELECT AND REMOVE THE ORGANIZATION'S BOARD OF DIRECTORS.</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	AMENDMENTS TO THE ORGANIZATION'S ARTICLES OF INCORPORATION AND BYLAWS ARE INITIATED BY THE BOARD OF DIRECTORS BUT REQUIRE APPROVAL OF THE MEMBERS TO BE EFFECTIVE. PLEASE SEE THE RESPONSE TO PART VI QUESTION 7A FOR MORE INFORMATION ABOUT THE CLASS OR CLASSES OF MEMBERS AND THE NATURE OF THEIR VOTING RIGHTS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	<p>THE ORGANIZATION FOLLOWS A WRITTEN POLICY THAT IS DESIGNED TO ENSURE APPROPRIATE OVERSIGHT AND REVIEW OF THE FORM 990. AN INTERNAL WORKING GROUP INCLUDING THE ORGANIZATION'S CEO &amp; PRESIDENT, AND VICE PRESIDENT OF FINANCE AND COMPLIANCE, ACCOUNT MANAGER, CONTROLLER, OUTSIDE TAX PREPARER, LEGAL COUNSEL AND OTHERS, HELP COMPILE AN INITIAL DRAFT FORM 990. ONCE A COMPLETE DRAFT IS DEVELOPED AND REVIEWED BY THE WORKING GROUP, THE DRAFT (WITH ALL ATTACHMENTS) IS SUBMITTED TO THE ORGANIZATION'S AUDIT &amp; FINANCE COMMITTEE FOR ITS REVIEW. THE AUDIT AND FINANCE COMMITTEE IS COMPRISED OF THE ORGANIZATION'S SECRETARY/TREASURER, THE SECRETARY/TREASURER OF A RELATED ORGANIZATION (TYPICALLY, THIS INDIVIDUAL IS ALSO A DIRECTOR OF THE ORGANIZATION), AND THREE TO FIVE OTHER DIRECTORS OF THE ORGANIZATION. THE ORGANIZATION'S OUTSIDE TAX PREPARER AND CEO ALSO ATTEND AND PARTICIPATE IN THE MEETING OF THE AUDIT AND FINANCE COMMITTEE AT WHICH THE FORM 990 IS REVIEWED AND FINALIZED. THIS AUDIT &amp; FINANCE COMMITTEE COMPLETED ITS REVIEW IN OCTOBER 2014, PRIOR TO THE FILING OF THE FORM 990. THE FINAL FORM 990, TOGETHER WITH ALL ATTACHMENTS, WAS THEN POSTED ON THE ORGANIZATION'S BOARD PORTAL FOR THE FULL BOARD OF DIRECTORS TO REVIEW PRIOR TO FILING WITH THE IRS.</p>



Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>THE ORGANIZATION'S WRITTEN CONFLICT OF INTEREST POLICY COVERS ANY DIRECTOR, OFFICER OR MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS. THE POLICY ALSO COVERS EACH OF THE ORGANIZATION'S CURRENT KEY EMPLOYEES. IT REQUIRES DISCLOSURE OF ALL MATERIAL FACTS REGARDING ANY ACTUAL OR POTENTIAL CONFLICTS OF INTEREST ON AN ONGOING BASIS. DISCLOSURE IS MADE TO THE BOARD OR COMMITTEE CONSIDERING THE PROPOSED TRANSACTION. THE BOARD OR COMMITTEE DETERMINES BY A MAJORITY OF ITS DISINTERESTED BOARD OR COMMITTEE MEMBERS WHETHER A CONFLICT OF INTEREST EXISTS. THE CHAIRPERSON MAY APPOINT A COMMITTEE OR DISINTERESTED PERSON TO INVESTIGATE ALTERNATIVES TO THE PROPOSED TRANSACTION. THE BOARD OR COMMITTEE DETERMINES WHETHER THE ORGANIZATION CAN OBTAIN A MORE ADVANTAGEOUS TRANSACTION UNDER CIRCUMSTANCES THAT WOULD NOT GIVE RISE TO A CONFLICT AND, IF NOT, WHETHER IT IS IN THE ORGANIZATION'S BEST INTERESTS TO GO FORWARD WITH THE TRANSACTION. ANY CONFLICT ISSUES THAT ARISE DURING THE COURSE OF A BOARD OR COMMITTEE MEETING THAT CANNOT BE RESOLVED ARE REFERRED TO THE GOVERNANCE COMMITTEE. EACH PERSON SUBJECT TO THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS REQUIRED PER THE ORGANIZATION'S BYLAWS TO COMPLETE AN ANNUAL CONFLICT OF INTEREST DISCLOSURES FORM AND HAS A CONTINUING DUTY TO UPDATE SUCH STATEMENT. CONFLICT OF INTEREST DISCLOSURE STATEMENTS AND AMENDMENTS ARE REVIEWED ANNUALLY BY THE GOVERNANCE COMMITTEE IN CONJUNCTION WITH LEGAL COUNSEL AND A REPORT OF THE DISCLOSED INTERESTS IS MADE TO THE ORGANIZATION'S BOARD. THE BOARD'S CONFLICT OF INTEREST POLICY AND ITS EFFECTIVENESS IS REVIEWED AT LEAST ANNUALLY BY THE GOVERNANCE COMMITTEE AND ANY RECOMMENDED CHANGES ARE TO BE PRESENTED TO THE BOARD. IF A PERSON FAILS TO FILE THE ANNUAL DISCLOSURE STATEMENT AND ANNUAL CERTIFICATION, THAT PERSON MAY BE PROHIBITED FROM ATTENDING AND PARTICIPATING IN MEETINGS UNTIL IT IS FILED. IF THE BOARD OR COMMITTEE HAS REASON TO BELIEVE A MEMBER HAS FAILED TO DISCLOSE, IT INVESTIGATES THE MATTER. IF IT IS DETERMINED THAT A PERSON HAS FAILED TO DISCLOSE AN ACTUAL OR POTENTIAL CONFLICT, THE BOARD MAY TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION, WHICH MAY INCLUDE PURSUING REMOVAL OF A DIRECTOR. RECORDS OF ALL DELIBERATIONS AND DECISIONS REGARDING ACTUAL OR POTENTIAL CONFLICTS OF INTEREST ARE KEPT.</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION FOLLOWS THE PROCESS OUTLINED IN TREASURY REGULATION SECTION 53.4958-6 FOR ESTABLISHING THE REBUTTABLE PRESUMPTION OF REASONABLENESS OF THE COMPENSATION OF THE CEO AND OTHER DISQUALIFIED PERSONS. THIS PROCESS INVOLVES REVIEW AND APPROVAL OF THE COMPENSATION ARRANGEMENT BY A GOVERNING BODY OR COMPENSATION COMMITTEE COMPOSED ENTIRELY OF PERSONS WITH NO CONFLICT OF INTEREST (AS DEFINED IN REGULATIONS SECTION 53.4958-6(C)(1)(III)), RELIANCE ON COMPARABILITY DATA COMPILED BY AN INDEPENDENT COMPENSATION CONSULTANT, AND CONTEMPORANEOUS DOCUMENTATION AND RECORDKEEPING WITH RESPECT TO DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT. THIS PROCESS IS UNDERTAKEN ANNUALLY WITH RESPECT TO THE CEO, AND ALL OTHER DISQUALIFIED PERSONS. IT WAS LAST UNDERTAKEN IN 2014.

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S ARTICLES OF INCORPORATION MAY BE OBTAINED BY THE PUBLIC BY ORDERING THEM FROM THE ILLINOIS SECRETARY OF STATE. THE BYLAWS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS OF THE ORGANIZATION ARE AVAILABLE TO ALL MEMBER COMPANIES BUT NOT OTHERWISE PUBLICLY AVAILABLE.

Return Reference	Explanation
FORM 990, PART VI, LINE 1A	THE EXECUTIVE & COMPENSATION COMMITTEE MAKES DECISIONS ON SPECIFIC MATTERS THAT MAY BE DELEGATED TO IT, AND ADDRESSES EMERGENCY OR TIME-SENSITIVE MATTERS THAT ARISE BETWEEN MEETINGS OF THE FULL BOARD IT ALSO OVERSEES THE DEVELOPMENT AND IMPLEMENTATION OF THE ORGANIZATION'S STRATEGIC PLAN AND SERVES AS THE ORGANIZATION'S COMPENSATION COMMITTEE THE COMMITTEE CONSISTS OF DIRECTORS OF THE ORGANIZATION ALL ACTIONS TAKEN BY THE COMMITTEE MUST BE REPORTED TO THE BOARD AT THE NEXT MEETING OF THE BOARD OR WITHIN THIRTY (30) CALENDAR DAYS, WHICHEVER OCCURS FIRST

Return Reference	Explanation
FORM 990, PART XI, LINE 9	PENSION AND POSTRETIREMENT RELATED CHANGES 1,320,907

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT, REVIEW, OR COMPILATIONS, AND FOR SELECTION OF THE INDEPENDENT ACCOUNTANT THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.  
▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
DELTA DENTAL PLANS ASSOCIATION

Employer identification number  
  
36-2551984

Part I Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) DELTA DENTAL PLANS ASSOCIATION (DELTA PAC)  1515 W 22ND STREET SUITE 450  OAK BROOK, IL 60523 36-2551984	POLITICAL ACTION COMMITTEE	IL	527	N/A	N/A		No

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) DELTA USA INC  1515 W 22ND STREET SUITE 450 OAK BROOK, IL 60523 36-2982865	MANAGEMENT SERVICES	IL	N/A	C	4,842,756	6,080,361	100 000 %	Yes	



Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

No

No

No

No

No

No

No

No

No

No

No

No

No

Yes

Yes

Yes

No

No

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) DELTA USA	N	1,051,785	PERCENTAGE ALLOCATION
(2) DELTA USA	O	2,239,582	TIMESHEETS
(3) DELTA USA	P	101,858	INVOICES

Schedule R (Form 990) 2013

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

**Part VII**   **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
------------------	-------------