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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2017

Open to Public Inspection

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

Do not enter social security numbers on this form as it may be made public

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

Department of the Treasury
Internal Revenue Service

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017 , and ending 12-31-2017

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

Dental Service of Massachusetts Inc

% JEFFREY BROWN

Doing business as

delta dental of massachusetts

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

465 MEDFORD STREET

Room/suite

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

BOSTON, MA 02129

F Name and address of principal officer

STEVEN J POLLOCK

465 MEDFORD STREET

BOSTON, MA 02129

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☐ 501(c)(3)

☒ 501(c) (4) ◀ (insert no)

☐ 4947(a)(1) or

☐ 527

J Website: ▶ WWW.DELTADENTALMA.COM

K Form of organization

☒ Corporation

☐ Trust

☐ Association

☐ Other ▶

L Year of formation 1966

M State of legal domicile

MA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

TO IMPROVE THE ORAL HEALTH OF ALL

2 Check this box ☐ 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)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

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

2018-11-08

Date

JEFFREY BROWN svp, corp controller

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

MIKE A CINCOTTA

Preparer's signature

MIKE A CINCOTTA

Date

Check ☐ if self-employed

PTIN

P01595811

Firm's name ▶ ERNST & YOUNG US LLP

Firm's EIN ▶

Firm's address ▶ 200 CLARENDON STREET

Phone no (617) 266-2000

BOSTON, MA 021165072

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 (2017)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission

TO IMPROVE THE ORAL HEALTH OF ALL

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 \$ 266,068,890	including grants of \$ 6,765,175	(Revenue \$ 305,219,444)
See Additional Data				

















4b	(Code)	(Expenses \$	including grants of \$	(Revenue \$)
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4c	(Code)	(Expenses \$	including grants of \$	(Revenue \$)
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4d	Other program services (Describe in Schedule O)	(Expenses \$	including grants of \$	(Revenue \$)
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4e	Total program service expenses	266,068,890
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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)? <i>If "Yes," complete Schedule A</i>	1	No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	
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? <i>If "Yes," complete Schedule C, Part III</i>	5	No
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? <i>If "Yes," complete Schedule D, Part I</i> 	6	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? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	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? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10	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? <i>If "Yes," complete Schedule D, Part VI</i> 	11a	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? <i>If "Yes," complete Schedule D, Part VII</i> 	11b	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? <i>If "Yes," complete Schedule D, Part VIII</i> 	11c	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? <i>If "Yes," complete Schedule D, Part IX</i> 	11d	Yes
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	11e	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)? <i>If "Yes," complete Schedule D, Part X</i> 	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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? <i>If "Yes," complete Schedule F, Parts I and IV</i> 	14b	Yes
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? <i>If "Yes," complete Schedule F, Parts II and IV</i> 	15	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? <i>If "Yes," complete Schedule F, Parts III and IV</i> 	16	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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)	17	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? <i>If "Yes," complete Schedule G, Part II</i>	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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>	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>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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>		No
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>		No
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 "Yes," complete Schedule L, Part II</i>		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>		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>		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>		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>	Yes	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		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>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>	Yes	
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>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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>	Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
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>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	60,637	
b	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?	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	0	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	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	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)?		No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
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? Note. See the instructions for additional information the organization must report on Schedule O		
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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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	16	
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	14	
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?	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?	Yes	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	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?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	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		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?		No
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	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	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	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?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	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?		No
16b	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?		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed: MA

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.
☐ Own website ☐ Another's website ☒ Upon request ☐ 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, address, and telephone number of the person who possesses the organization's books and records.
 ►JEFFREY BROWN 465 MEDFORD STREET BOSTON, MA 02129 (617) 886-1000

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** (2017)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,078,251	8,583,359	7,763,949

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

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
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
GENTLE DENTAL ASSOCIATION LLC, 200 5TH AVENUE 3RD FLOOR WALTHAM, MA 02451	DENTAL SERVICES	13,366,295
GREAT HILL DENTAL PARTNERS LLC, 1610 TREMONT STREET BOSTON, MA 02120	dental services	4,875,203
CHESTNUT DENTAL ASSOCIATES PC, 87 CHESTNUT ST NEEDHAM, MA 02492	dental services	4,713,111
PRESIDENT AND FELLOWS OF HARVARD CO, 188 LONGWOOD AVENUE BOSTON, MA 02115	dental services	4,279,162
MASS GENERAL PHYSICIAN ORGANIZATION, MGH DENTAL GROUP 165 CAMBRIDGE ST N BOSTON, MA 02114	dental services	3,217,394

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 **▶ 1,705**

Part VIII

Statement of Revenue

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

Contributions, Gifts, Grants
and Other Similar Amounts

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
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	0			

Program Service Revenue

	Business Code				
2a PPO REVENUE	900099	182,896,487	182,896,487	0	0
b PREMIER REVENUE	900099	68,849,398	68,849,398	0	0
c ASO ADMINISTRATIVE SERVICE	900099	53,473,559	53,473,559	0	0
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f	305,219,444				

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts)		4,770,945		27,291	4,743,654
4 Income from investment of tax-exempt bond proceeds		0			
5 Royalties		0			
6a Gross rents	(i) Real	(ii) Personal			
b Less rental expenses					
c Rental income or (loss)	0	0			
d Net rental income or (loss)			0		
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis and sales expenses	128,172,158				
c Gain or (loss)	126,036,799				
d Net gain or (loss)	2,135,359		2,135,359		2,135,359
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a	0			
b Less direct expenses	b	0			
c Net income or (loss) from fundraising events			0		
9a Gross income from gaming activities See Part IV, line 19	a	0			
b Less direct expenses	b	0			
c Net income or (loss) from gaming activities			0		
10a Gross sales of inventory, less returns and allowances	a	0			
b Less cost of goods sold	b	0			
c Net income or (loss) from sales of inventory			0		
Miscellaneous Revenue	Business Code				
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d			0		
12 Total revenue. See Instructions		312,125,748	305,219,444	27,291	6,879,013

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 domestic organizations and domestic governments. See Part IV, line 21.	6,765,175	6,765,175		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	0	0		
4 Benefits paid to or for members.	191,623,418	191,623,418		
5 Compensation of current officers, directors, trustees, and key employees.	1,078,251	1,078,251	0	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0	0	0	0
7 Other salaries and wages.	8,584	8,584	0	0
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	0	0	0	0
9 Other employee benefits.	0	0	0	0
10 Payroll taxes.	0	0	0	0
11 Fees for services (non-employees):				
a Management.	46,044,457	34,533,343	11,511,114	0
b Legal.	0	0	0	0
c Accounting.	213,532	0	213,532	0
d Lobbying.	0	0	0	0
e Professional fundraising services. See Part IV, line 17.	0			0
f Investment management fees.	915,000	0	915,000	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	0	0	0	0
12 Advertising and promotion.	0	0	0	0
13 Office expenses.	5,084	3,050	2,034	0
14 Information technology.	1,490	894	596	0
15 Royalties.	0	0	0	0
16 Occupancy.	0	0	0	0
17 Travel.	58,262	34,957	23,305	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	0	0	0	0
19 Conferences, conventions, and meetings.	0	0	0	0
20 Interest.	47,190	0	47,190	0
21 Payments to affiliates.	13,712,879	8,227,727	5,485,152	0
22 Depreciation, depletion, and amortization.	14,239,810	8,543,886	5,695,924	0
23 Insurance.	0	0	0	0
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 COMMISSIONS	11,529,915	11,529,915	0	0
b SUBSCRIPTION AND DUES	671,709	403,025	268,684	0
c GROSS RECEIPT TAX	24,000	24,000	0	0
d ACA FEE & OTHER	3,292,665	3,292,665	0	0
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	290,231,421	266,068,890	24,162,531	0
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).	0			

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		0	1	0
	2	Savings and temporary cash investments		38,145,845	2	7,989,003
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		12,523,357	4	3,722,307
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		0	5	0
	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		0	6	0
	7	Notes and loans receivable, net		4,200,000	7	4,200,000
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		27,763	9	0
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D.	10a	97,856,726		
	b	Less: accumulated depreciation	10b	68,841,191		
				37,769,104	10c	29,015,535
	11	Investments—publicly traded securities		259,682,622	11	315,726,671
	12	Investments—other securities. See Part IV, line 11		51,115,606	12	62,395,199
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
15	Other assets. See Part IV, line 11		292,798,315	15	358,661,005	
16	Total assets. Add lines 1 through 15 (must equal line 34)		696,262,612	16	781,709,720	
Liabilities	17	Accounts payable and accrued expenses		1,970,669	17	2,780,230
	18	Grants payable		0	18	0
	19	Deferred revenue		0	19	0
	20	Tax-exempt bond liabilities		0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	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		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		105,804,350	25	100,011,890
26	Total liabilities. Add lines 17 through 25		107,775,019	26	102,792,120	
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		588,487,593	27	678,917,600
	28	Temporarily restricted net assets		0	28	0
	29	Permanently restricted net assets		0	29	0
	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.		588,487,593	33	678,917,600
34	Total liabilities and net assets/fund balances.		696,262,612	34	781,709,720	

Part XI Reconciliation of Net AssetsCheck 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	312,125,748
2	Total expenses (must equal Part IX, column (A), line 25)	2	290,231,421
3	Revenue less expenses Subtract line 2 from line 1	3	21,894,327
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	588,487,593
5	Net unrealized gains (losses) on investments	5	17,220,533
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	51,315,147
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	678,917,600

Part XII Financial Statements and ReportingCheck 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
b 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	
c 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
b 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: 04-6143185
Name: Dental Service of Massachusetts Inc

Form 990 (2017)

Form 990, Part III, Line 4a:

DENTAL SERVICE OF MASSACHUSETTS, INC (DSM) D/B/A DELTA DENTAL OF MASSACHUSETTS IS A NOT-FOR-PROFIT DENTAL SERVICE ORGANIZATION WITH A MISSION TO IMPROVE THE ORAL HEALTH OF ALL AND A VISION TO ACHIEVE PERSON-CENTERED HEALTH BY TRANSFORMING THE SYSTEMS OF POLICY, FINANCE, CARE AND COMMUNITY DSM AND ITS SUBSIDIARIES' ACTIVITIES INCLUDE, BUT ARE NOT LIMITED TO, SECURING DENTAL SERVICES FOR EMPLOYEE GROUPS, INDIVIDUALS AND THEIR FAMILIES INCLUDING THE SAFETY NET POPULATIONS THROUGH MEDICAID, MEDICARE ADVANTAGE AND CHIP PROGRAMS, PROVIDING INNOVATIVE PRODUCTS AND SERVICES, FINANCE AND DEVELOP PROFESSIONAL AND SCIENTIFIC STUDY SEE SCHEDULE O

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			
pamela da reeve chair/director	5 0 0 0	X						111,996	0	0
colleen d baldwin director	3 5 0 0	X						70,399	0	0
kathleen v betts DIRECTOR	3 5 0 0	X						70,592	0	0
sarah j dirks DIRECTOR (1/17-5/17)	3 5 0 0	X						33,006	0	0
caswell a evans jr DIRECTOR	3 5 0 0	X						66,008	0	0
thomas j galligan iii DIRECTOR	3 5 1 0	X						74,592	11,667	0
mayur gupta DIRECTOR	3 5 0 5	X						58,008	8,004	0
linda j hall DIRECTOR	3 5 0 0	X						74,403	0	0
SCOTT HARSHBARGER DIRECTOR	3 5 0 0	X						53,174	0	0
MARY V KAPLAN DIRECTOR	3 5 0 0	X						53,565	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			
donald j kenney DIRECTOR	3 5 0 5	X						66,834	0	0
roderick k king director	3 5 1 5	X						70,826	8,004	0
donald r leclair director	3 5 0 5	X						66,596	8,004	0
todd w marshall director	3 5 0 0	X						74,834	0	0
evelyn h miller director	3 5 0 0	X						70,830	0	0
robert j weyant director	3 5 1 0	X						62,588	8,004	0
steven j pollock president	9 0 31 0	X		X				0	1,761,721	1,576,127
james e collins treasurer	9 0 31 0			X				0	1,169,788	1,019,884
david abelman clerk	9 0 31 0			X				0	845,903	694,514
gregory p winn assistant treasurer - dsm	9 0 31 0			X				0	354,632	248,335

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			
dennis leonard president - delta dental	9 0 31 0				X			0	825,073	734,608
robert e lynn evp - chief sales & reten dq	9 0 31 0					X		0	866,563	827,857
sheryl traylor evp - human resources dq	9 0 31 0					X		0	523,994	1,112,065
robert d compton FMR EXEC DIR DQ ORAL HTH CT	9 0 31 0					X		0	739,893	306,918
brett a bostrack svp - client & provider eng-dq	9 0 31 0					X		0	534,282	433,196
todd cruse evp - public affairs & care	9 0 31 0					X		0	528,948	396,798
james hawkins curr vp & dep gen counsel	9 0 31 0						X	0	388,879	413,647

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
Dental Service of Massachusetts Inc

Employer identification number
04-6143185

Part I

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

1

Total number at end of year

2

Aggregate value of contributions to (during year)

3

Aggregate value of 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?

☐ Yes ☐ No

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?

☐ Yes ☐ No

Part II

Conservation Easements. Complete if the organization answered "Yes" on 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

2a

2b

2c

2d

Held at the End of the Year

3

Number of conservation easements on a certified historic structure included in (a)

4

Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

5

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

6

Number of states where property subject to conservation easement is located ►

7

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

8

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

9

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

10

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

11

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" on 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

1b

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)

Revenue included on 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

Revenue included on Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

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Cat No 52283D

Schedule D (Form 990) 2017

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" on 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, for escrow or custodial account liability?

☐ 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" on Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	(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 on 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

(ii) related organizations

b

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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" on 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				0
b Buildings				
c Leasehold improvements	0	9,054	9,054	0
d Equipment	0	6,458,405	4,582,654	1,875,751
e Other	0	91,389,267	64,249,483	27,139,784
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				29,015,535

Part VII

Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.
See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) OTHER INVESTMENTS	62,395,199	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶	62,395,199	

Part VIII

Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX

Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) INVESTMENT IN SUBSIDIARIES	269,558,923
(2) COST REIMBURSEMENT	89,102,082
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	358,661,005

Part X

Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
UNPAID CLAIMS	46,595,679
GROUP EXPERIENCE REFUNDS	1,713,213
UNEARNED PREMIUM	5,238,816
ADVANCE DEPOSITS	44,541,503
PAYABLE FOR OPEN TRADE	1,922,679
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	100,011,890

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on 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 (losses) 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' on 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
See Additional Data Table	

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 04-6143185
Name: Dental Service of Massachusetts Inc

Supplemental Information

Return Reference	Explanation
schedule d, part xiii, supplemental information	asc 740 disclosure (fin 48) there is no fin 48/asc 740 footnote however, the following disclosure was made THE COMPANY DETERMINES WHETHER A TAX POSITION OF THE COMPANY IS MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION, INCLUDING RESOLUTION OF ANY RELATED APPEALS OF LITIGATION PROCESSES, BASED ON THE TECHNICAL MERITS OF THE POSITION FOR TAX POSITIONS MEETING THE MORE LIKELY THAN NOT THRESHOLD, THE TAX AMOUNT RECOGNIZED IN THE FINANCIAL STATEMENTS IS REDUCED BY THE LARGEST BENEFIT THAT HAS A GREATER THAN FIFTY PERCENT LIKELIHOOD OF BEING REALIZED UPON THE ULTIMATE SETTLEMENT WITH THE RELEVANT TAXING AUTHORITY

SCHEDULE F (Form 990) Department of the Treasury Internal Revenue Service	Statement of Activities Outside the United States ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16. ▶ Attach to Form 990. ▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990 .	OMB No 1545-0047 <div>2017</div> <div>Open to Public Inspection</div>
	Name of the organization Dental Service of Massachusetts Inc	Employer identification number 04-6143185
	Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.	

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees’ eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☐ **Yes** ☐ **No**



2 For grantmakers. Describe in Part V the organization’s procedures for monitoring the use of its grants and other assistance outside the United States

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) Central America and the Caribbean			Investments		9,495,385
(2)					
(3)					
(4)					
(5)					
3a Sub-total					9,495,385
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					9,495,385

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter  _____
- 3 Enter total number of other organizations or entities  _____

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* ☐ Yes ☒ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

ReturnReference	Explanation

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Dental Service of Massachusetts Inc

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Employer identification number
04-6143185

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) DENTAQUEST INSTITUTE INC 2400 COMPUTER DRIVE WESTBOROUGH, MA 01581	20-5312990	501(C)(3)	6,765,175				unrestricted ORAL HEALTH IMPROVEMENT

- 2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

1
- 3

Enter total number of other organizations listed in the line 1 table

0

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
DESCRIPTION OF ORGANIZATION'S PROCEDURES FOR MONITORING THE USE OF GRANTS	DSM PROVIDES GRANTS ONLY TO RELATED ORGANIZATIONS WHO ARE EXEMPT FROM UNDER INTERNAL REVENUE CODE SECTION 501(C)(3)

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
Dental Service of Massachusetts Inc

Employer identification number

04-6143185

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|---|
| <input checked="" type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b 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

1b Yes

2 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?

2 Yes

3 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

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment?

4a No

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

4b No

c Participate in, or receive payment from, an equity-based compensation arrangement?

4c No

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?

5a Yes

b Any related organization?

5b Yes

If "Yes," on line 5a or 5b, describe in Part III

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?

6a Yes

b Any related organization?

6b Yes

If "Yes," on line 6a or 6b, describe in Part III

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III

7 Yes

8 Were any amounts reported on 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

8 No

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9

For each individual whose compensation must be reported on 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.

See Additional Data Table

Schedule J (Form 990) 2017

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
SUPPLEMENTAL COMPENSATION INFORMATION	SCHEDULE J, PART I, QUESTION 1A THE CHIEF EXECUTIVE OFFICER/PRESIDENT MAY TRAVEL FIRST CLASS FOR ALL BUSINESS FLIGHTS. ALL OTHER OFFICERS OF A SR VICE PRESIDENT LEVEL OR GREATER MAY TRAVEL FIRST CLASS ON DOMESTIC FLIGHTS OF FOUR HOURS OR GREATER OF CONTINUOUS DURATION. ALL BUSINESS RELATED TRAVEL IS NOT TAXED TO THE EMPLOYEE. Social club dues, if any, are paid only when they are business in nature. Because these dues are related, any dues are not treated as taxable income to the individual. THE ABOVE ITEMS WERE PAID THROUGH DENTAQUEST, LLC, A RELATED ORGANIZATION.
COMPENSATION CONTINGENT ON REVENUE	SCHEDULE J, PART I, QUESTION 5 DENTAQUEST, LLC SPONSORS A TARGET INCENTIVE PLAN THAT ALLOWS PARTICIPANTS ANNUALLY TO EARN A THRESHOLD, TARGET OR SUPERIOR INCENTIVE (AS A PERCENT OF THEIR BASE SALARY). THE ACTUAL INCENTIVE TO BE AWARDED IS BASED ON THE ACHIEVEMENT OF PERFORMANCE GOALS THAT ARE SET AT THE BEGINNING OF THE YEAR BY THE COMPENSATION COMMITTEE AS PART OF THE ORGANIZATION'S EXECUTIVE COMPENSATION PHILOSOPHY AND PAY-FOR-PERFORMANCE PHILOSOPHY. AMONG THE PERFORMANCE GOALS ARE A REVENUE GOAL, A NET INCOME GOAL AND A MEMBERSHIP GOAL. EACH PARTICIPANT IN THE TARGET INCENTIVE PLAN HAS A MAXIMUM INCENTIVE THAT CAN BE EARNED REGARDLESS OF THE ATTAINMENT OF THE REVENUE, NET INCOME AND/OR MEMBERSHIP GOALS. THE MAXIMUM INCENTIVE OPPORTUNITY FOR EACH PARTICIPANT IS SET SO THAT THE PARTICIPANT'S TOTAL POSSIBLE COMPENSATION IS REASONABLE FOR PURPOSES OF INTERMEDIATE SANCTIONS, SECTION 4958 OF THE INTERNAL REVENUE CODE.
COMPENSATION CONTINGENT ON NET EARNINGS	SCHEDULE J, PART I, QUESTIONS 6 & 7 NON-FIXED PAYMENTS. THE COMPANY PROVIDES ANNUAL INCENTIVE BONUSES TO MANAGEMENT EMPLOYEES THAT ARE CALCULATED BASED ON THE PERFORMANCE OF THE COMPANY AND THE INDIVIDUAL EMPLOYEE. THE PROCESS TO ESTABLISH THE PRESUMPTION THAT COMPENSATION PAID TO THE ORGANIZATION'S CEO AND OTHER TOP MANAGEMENT WAS REASONABLE AS DESCRIBED IN SECTION 4958. THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS APPROVES THE OVERALL ANNUAL INCENTIVE BONUS POOL AND REVIEWS AND APPROVES COMPENSATION RELEVANT TO EXECUTIVE OFFICERS REPORTING TO THE COMPANY'S CEO. THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS AND MAKES RECOMMENDATIONS TO THE BOARD OF DIRECTORS ON COMPENSATION MATTERS FOR THE COMPANY'S CEO. THE BOARD OF DIRECTORS APPROVES THE COMPENSATION OF THE COMPANY'S CEO. LONG-TERM INCENTIVE COMPENSATION. THE FOLLOWING DSM AND DENTAQUEST, LLC EMPLOYEES PARTICIPATE IN THE DENTAQUEST, LLC LONG-TERM INCENTIVE COMPENSATION PLAN AND RECEIVED THE PAYMENTS LISTED BELOW DURING 2017: STEVEN J. POLLOCK \$708,039; JAMES E. COLLINS \$571,127; DAVID ABELMAN \$255,180; GREGORY P. WINN \$92,472; DENNIS LEONARD \$426,908; ROBERT E. LYNN \$379,178; SHERYL TRAYLOR \$139,431; ROBERT D. COMPTON \$577,675; BRETT A. BOSTRACK \$184,343; TODD CRUSE \$103,784; JAMES HAWKINS \$90,697. LONG-TERM INCENTIVE COMPENSATION PLAN PAYMENTS ARE BASED ON THE VALUATION OF THE COMPANY, DENTAQUEST, LLC, AND ARE PAID OUT OVER A FIVE YEAR PERIOD. PAYMENTS ARE MADE ANNUALLY AND PARTICIPANTS RECEIVE PAYOUTS FOR ALL VESTED BALANCES. THE ELIGIBLE LISTED EMPLOYEES OVER \$250,000 AS OF 12/31/2017 PARTICIPATE IN A 457(B) SUPPLEMENTAL RETIREMENT PLAN. OF THOSE ELIGIBLE EMPLOYEES, NO ONE RECEIVED ANY PAYMENTS IN 2017.
SCHEDULE J, PART II	COMPENSATION PAID BY RELATED ORGANIZATION. SCHEDULE J, PART II INCLUDES INDIVIDUALS THAT ARE PAID BY DENTAQUEST, LLC, A RELATED ORGANIZATION, BUT PERFORM SERVICES FOR BOTH DENTAQUEST, LLC AND DENTAL SERVICE OF MASSACHUSETTS, INC., THE FILING ORGANIZATION.
BONUS PAYMENTS	SCHEDULE J, PART II, COLUMN B(II). COLUMN B(II) ON SCHEDULE J PART II INCLUDES BONUSES EARNED AND ACCRUED DURING 2016, BUT PAID IN 2017.
OTHER REPORTABLE COMPENSATION	SCHEDULE J, PART II, COLUMN B(III). COLUMN B(III) OTHER REPORTABLE COMPENSATION REPRESENTS LONG-TERM INCENTIVE COMPENSATION EXPENSE EARNED PRIOR TO 2017, BUT PAID DURING 2017.
DEFERRED COMPENSATION	SCHEDULE J, PART II, COLUMN C. COLUMN C ON SCHEDULE J PART II INCLUDES LONG-TERM INCENTIVE COMPENSATION AND PENSION AMOUNTS EARNED DURING 2017 BUT PAID IN FUTURE YEARS.

Additional Data

Software ID:

Software Version:

EIN: 04-6143185

Name: Dental Service of Massachusetts Inc

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

(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 in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1steven j pollock president	(i)	0	0	0	0	0	0	0
	(ii)	773,505	280,177	708,039	1,557,152	18,975	3,337,848	708,039
1james e collins treasurer	(i)	0	0	0	0	0	0	0
	(ii)	475,742	122,919	571,127	1,000,909	18,975	2,189,672	571,127
2david abelman clerk	(i)	0	0	0	0	0	0	0
	(ii)	394,570	196,153	255,180	675,539	18,975	1,540,417	255,180
3gregory p winn assistant treasurer - dsm	(i)	0	0	0	0	0	0	0
	(ii)	224,990	37,170	92,472	229,659	18,676	602,967	92,472
4dennis leonard president - delta dental	(i)	0	0	0	0	0	0	0
	(ii)	315,355	82,810	426,908	721,851	12,757	1,559,681	426,908
5robert e lynn evp - chief sales & reten dq	(i)	0	0	0	0	0	0	0
	(ii)	379,411	107,974	379,178	808,882	18,975	1,694,420	379,178
6sheryl traylor evp - human resources dq	(i)	0	0	0	0	0	0	0
	(ii)	302,793	81,770	139,431	1,104,675	7,390	1,636,059	139,431
7robert d compton FMR EXEC DIR DQ ORAL HTH CT	(i)	0	0	0	0	0	0	0
	(ii)	71,871	90,347	577,675	303,348	3,570	1,046,811	577,675
8brett a bostrack svp - client & provider eng- dq	(i)	0	0	0	0	0	0	0
	(ii)	281,874	68,065	184,343	414,395	18,801	967,478	184,343
9todd cruse evp - public affairs & care	(i)	0	0	0	0	0	0	0
	(ii)	354,423	70,741	103,784	377,875	18,923	925,746	103,784
10james hawkins curr vp & dep gen counsel	(i)	0	0	0	0	0	0	0
	(ii)	258,448	39,734	90,697	401,003	12,644	802,526	90,697

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

► Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ.
► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
Dental Service of Massachusetts Inc

Employer identification number
04-6143185

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total						► \$						

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SEE PART V					

Part V Supplemental Information

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

Return Reference	Explanation
SCHEUDLE L, PART IV BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS	(A) NAME OF INTERESTED PERSON LECLAIR DENTAL, LLC (B) RELATIONSHIP DONALD LECLAIR, A DSM BOARD MEMBER REPORTED ON PART VII, IS THE SOLE OWNER OF LECLAIR DENTAL LLC (C) AMOUNT OF TRANSACTION \$254,075 (D) DESCRIPTION OF TRANSACTION DENTAL CLAIMS (E) SHARING OF ORGANIZATION'S REVENUE THERE IS NO SHARING OF REVENUE'S BETWEEN DSM AND LECLAIR DENTAL, LLC

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017**Open to Public Inspection**

Department of the Treasury

Internal Revenue Service

Name of the organization

Dental Service of Massachusetts Inc

Employer identification number

04-6143185

990 Schedule O, Supplemental Information

Return Reference	Explanation
form 990, part iii - program service, line 4a	AND RESEARCH, AND EDUCATE THE PUBLIC CONCERNING THE IMPORTANCE OF ORAL HEALTH dELTA DENTAL OF MASSACHUSETTS IS A MEMBER OF THE DELTA DENTAL PLANS ASSOCIATION DELTA DENTAL IS AMERICA'S LARGEST AND MOST TRUSTED DENTAL BENEFITS CARRIER, COVERING MORE AMERICANS THAN ANY OTHER DENTAL BENEFITS PROVIDER AND STRIVES DAILY TO MAKE DENTAL COVERAGE MORE ACCESSIBLE AND AFFORDABLE TO A WIDE VARIETY OF EMPLOYERS, GROUPS AND INDIVIDUALS bBUSINESS RELATIONSHIPS form 990, PART VI, LINE 2 STEVEN J POLLOCK, JAMES E COLLINS, DAVID ABELMAN, GREGORY P WINN, PAMELA D A REEVE, COLLEEN d BALDWIN, KATHLEEN BETTS, SARA DIRKS, THOMAS J GALLIGAN III, MAYUR GUPTA, LINDA HALL, DONALD J KENNEY, RODERICK K KING, DONALD R LECLAIR, TODD w MARSHALL, EVELYN h MILLER, CASWELL A EVANS, JR , MARY V KAPLAN, SCOTT HARSHBARGER, dennis leonard AND ROBERT J WEYANT HAVE A BUSINESS RELATIONSHIP SINCE THEY JOINTLY SERVE AS OFFICERS OR DIRECTORS OF THE ORGANIZATION AND/or ONE OR MORE of ITS SUBSIDIARIES

990 Schedule O, Supplemental Information

Return Reference	Explanation
Delegation of control of management duties	<p>FORM 990, PART VI, LINE 3 THE COMPANY HIRES DENTAQUEST, LLC (A RELATED PARTY) TO PROVIDE MANAGEMENT SERVICES MEMBERS OR STOCKHOLDERS FORM 990, PART VI, LINE 6 THE ORGANIZATION HAS MEMBERS, THE MAJORITY OF WHICH ARE PERSONS WHO ARE NOT PROVIDERS OF HEALTH SERVICES LICENSED UNDER THE LAWS OF THE COMMONWEALTH OF MASSACHUSETTS MEMBERSHIP RIGHTS FORM 990, PART VI, LINE 7A THE MEMBERS OF THE ORGANIZATION ELECT THE DIRECTORS AT THE ANNUAL MEETING OF THE ORGANIZATION GOVERNANCE FORM 990, PART VI, QUESTION 7B A QUORUM OF THE ORGANIZATION'S MEMBERS MAY VOTE TO AMEND OR REPEAL THE BY-LAWS REVIEW PROCESS FORM 990, PART VI, QUESTION 11B THE AUDIT COMMITTEE, A COMMITTEE OF THE DSM BOARD OF DIRECTORS, REVIEWS A FINAL FORM OF THE FORM 990 PRIOR TO ACTUAL FILING MEMBERS OF THE EXTERNAL TAX FIRM (CURRENTLY ERNST & YOUNG U S , LLP) INITIALLY DISCUSS, PREPARE AND REVIEW THE RETURN WITH MANAGEMENT MANAGEMENT AND STAFF REVIEW THE 990 FOR ACCURACY AND COMPLETENESS AND PROVIDE COMMENTS TO THE PREPARER ONCE THE RETURN IS FULLY ANALYZED AND PREPARED, A PAPER COPY IS DISTRIBUTED TO THE AUDIT COMMITTEE MEMBERS IN ADVANCE OF A SPECIFIC MEETING AUDIT COMMITTEE MEMBERS REVIEW THE DRAFT FORM 990 AND THEN SEND TO THE FULL BOARD A COPY OF THE FINAL FORM 990 IS SENT TO THE FULL BOARD AND OFFICERS BEFORE IT IS FILED</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
conflicts of interest	<p>FORM 990, PART VI, QUESTION 12C MONITORING THE ORGANIZATION'S CONFLICT OF INTEREST POLICY PROVIDES THAT ANNUALLY, EACH DIRECTOR, PRINCIPAL OFFICER AND MEMBER OF A COMMITTEE WITH GO VERNING BOARD DELEGATED POWERS SHALL SIGN A QUESTIONNAIRE AFFIRMING THAT SUCH PERSON RECEI VED A COPY OF THE CONFLICT OF INTEREST POLICY, READ AND UNDERSTANDS THE POLICY AND AGREES TO COMPLY WITH THE POLICY ADDITIONALLY, THE SIGNED QUESTIONNAIRE AFFIRMS THAT THE PERSON UNDERSTANDS DENTAL SERVICE OF MASSACHUSETTS, INC IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS TAX-EXEMPT STATUS, DENTAL SERVICE OF MASSACHUSETTS, INC MUST ENGAG E IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES ENFORCEMENT IF TH E GOVERNING BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE A BOARD OR COMMITTEE MEMBER ("MEMBER") HAS FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL INFO RM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE IF, AFTER HEARING THE MEMBER'S RESPONSE AND AFTER MAKING FURTHER INVESTIGATION AS WARRANTED BY THE CIRCUMSTANCES, THE GOVERNING BOARD OR COMMITTEE DETERMINES THE MEMBER HAS FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT SHALL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION WHO IS COVERED? THE ORGANIZA TION'S CONFLICT OF INTEREST POLICY COVERS EACH DIRECTOR, PRINCIPAL OFFICER, AND MEMBERS OF A COMMITTEE WITH GOVERNING BOARD DELEGATED POWERS LEVEL OF DETERMINATION AND REVIEW OF C ONFLICTS IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN INTERESTED PER SON MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF COMMITTEES WITH GOVERNING BOAR D DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGEMENT AFTER PRESENTATION OF A POTENTIAL TRANSACTION OR ARRANGEMENT IS MADE BY AN INTERESTED PERSON, THE REMAINING DISINTERESTED BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS TH E CHAIRPERSON OF THE GOVERNING BOARD OR COMMITTEE SHALL, IF APPROPRIATE, APPOINT A DISINTE RESTED PERSON OR COMMITTEE TO INVESTIGATE ALTERNATIVES TO THE TRANSACTION OR ARRANGEMENT I N QUESTION AFTER EXERCISING DUE DILIGENCE, THE GOVERNING BOARD OR COMMITTEE SHALL DETERMI NE WHETHER DENTAL SERVICE OF MASSACHUSETTS,INC CAN OBTAIN, WITH REASONABLE EFFORTS, A MOR E ADVANTAGEOUS TRANSACTION OR ARRANGEMENT FROM A PERSON OR ENTITY THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST IF A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT IS NOT REASO NABLY POSSIBLE UNDER CIRCUMSTANCES NOT PRODUCING A CONFLICT OF INTEREST, THE GOVERNING BOA RD OR COMMITTEE SHALL DETERMINE BY A MAJORITY VOTE OF THE DISINTERESTED DIRECTORS WHETHER THE TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTEREST, FOR ITS OWN BENEFIT AND WHETHER IT IS FAIR AND REASONABLE IN CONFORMITY WITH THE ABOVE DETERMINATION, THE GO VERNING BOARD OR COMMITTEE SHA</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
conflicts of interest	LL MAKE ITS DECISION AS TO WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT RESTRICTI ONS PLACED ON CONFLICTED PERSONS IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INT EREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND BE G IVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF COMMIT TEES WITH GOVERNING BOARD DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGE MENT AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DIS CUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE GOVERNING BOARD OR COMMITTEE ME ETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON THE R EMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
compensation policy	<p>FORM 990, PART VI, QUESTION 15A & B THE PROCESS FOR DETERMINING COMPENSATION FOR THE ORGANIZATION'S CEO AND OTHER TOP MANAGEMENT IS MODELED AFTER THE REQUIREMENTS IN THE INTERNAL REVENUE CODE SECTION 4958 TO ESTABLISH THE REBUTTABLE PRESUMPTION OF REASONABLE COMPENSATION COMPENSATION IS REVIEWED AND APPROVED BY A COMPENSATION COMMITTEE ("THE COMMITTEE") OF THE BOARD, WHICH IS COMPRISED OF INDEPENDENT PERSONS, ON AN ANNUAL BASIS THE COMMITTEE ENGAGED AN INDEPENDENT COMPENSATION CONSULTANT, WHICH PRESENTED TO THE COMMITTEE COMPARABLE MARKET DATA FROM PUBLISHED SURVEYS AND FORM 990S OF COMPARABLE ORGANIZATIONS TO ASSIST IN EVALUATING THE COMPENSATION FOR EACH INDIVIDUAL THE COMMITTEE CONDUCTED A REVIEW OF THIS COMPARABILITY DATA AND DOCUMENTED ITS DELIBERATIONS AND DISCUSSIONS IN MINUTES THAT ARE RETAINED WITH OTHER GOVERNANCE RECORDS OF THE ORGANIZATION THE COMMITTEE FOLLOWED THE PROCESS TO ESTABLISH THE PRESUMPTION THAT COMPENSATION PAID TO THE ORGANIZATION'S CEO AND OTHER TOP MANAGEMENT WAS REASONABLE FOR PURPOSES OF SECTION 4958 BY RELYING ON PROFESSIONAL ADVICE IN A WRITTEN OPINION OF REASONABLENESS FROM INDEPENDENT COMPENSATION CONSULTANT THE COMMITTEE INFORMS THE BOARD OF ITS DECISIONS AT THE NEXT BOARD MEETING This process was last completed in February 2018 PUBLIC DISCLOSURE FORM 990, PART VI, QUESTION 19 WE FILE A MASSACHUSETTS FORM PC WITH AN ATTACHED FORM 990 THE FORM PC IS FILED WITH THE ATTORNEY GENERAL'S OFFICE AND IS AVAILABLE FOR INSPECTION BY ANY OF THE INTERESTED PUBLIC THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, ARTICLES OF INCORPORATION AND BYLAWS ARE MADE AVAILABLE UPON REQUEST</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
other changes in net assets	form 990, part xi, question 9 increase in equity in subsidiaries (3,598,219) changes in interest swap 624,392 change in value of acquisition of dental health plans investment 52,393,974 current year net income adjustment 1,895,000 Total other changes in net assets 51,315,147

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As Filed Data -

DLN: 93493319021058

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.
► Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
Dental Service of Massachusetts Inc

Employer identification number
04-6143185

Part I Identification of Disregarded Entities

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

See Additional Data Table					
(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)DENTAQUEST FOUNDATION INC 465 MEDFORD STREET BOSTON, MA 02129 04-3265080	ORAL HTH IMPR	MA	501(c)(3)	N/A	DSM	Yes	
(2)DENTAQUEST INSTITUTE INC 2400 COMPUTER DRIVE WESTBOROUGH, MA 01581 20-5312990	ORAL HTH IMPR	MA	501(c)(3)	12A	DSM	Yes	
(3)DENTAQUEST CARE GROUP INC 465 MEDFORD STREET BOSTON, MA 02129 46-3674034	ORAL HTH IMPR	MA	501(c)(3)	12A	DSM	Yes	
(4)DNTRL HTH PROGS INC DBA COMM DNTRL CARE 465 MEDFORD STREET BOSTON, MA 02129 75-1823660	ORAL HTH IMPR	TX	501(C)(3)	7	DQ CAREGROUP	Yes	
(5)SARRELL REGNL DNTRL CTR FOR PUB HTHINC 230 E 10TH STREET NO 106 ANNISTON, AL 36207 20-0232609	ORAL HTH IMPR	AL	501(C)(3)	10	DQ CAREGROUP	Yes	
(6)COMMUNITY CARE OF KENTUCKY INC 101 S FIFTH STREET 3500 NATIONAL CI LOUISVILLE, KY 40202 46-5159049	ORAL HTH IMPR	KY	501(C)(3)	7	DQ CAREGROUP	Yes	
(7)CATALYST INSTITUTE INC 465 Medford Street BOSTON, MA 02129 38-4016550	ORAL HTH IMPR	MA	501(c)(4)	N/A	NA		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) Disproportionate 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	
(1) Advantage Community Holdings Company LLC 442 SW Umatilla Ave REDMOND, OR 97756 20-8939962	CARE DELIVERY	OR	DQ LLC	EXCLUDED	0	0		No	0			
(2) ADVANTAGE AND PETERSEN DENTAL BUILDING 442 SW Umatilla Ave Redmond, OR 97756 27-4218188	CARE DELIVERY	OR	ADV CONTR LLC	EXCLUDED	0	0		No	0			
(3) Advantage Harbor Qalicb Owners LLC 442 SW Umatilla Ave Redmond, OR 97756 46-3260263	CARE DELIVERY	OR	ADV CONTR LLC	EXCLUDED	0	0		No	0			
(4) ADVANTAGE HARBOR QALICB OWNERS 442 SW Umatilla Ave Redmond, OR 97756 46-3287102	Care Delivery	OR	ADV CONTR LLC	EXCLUDED	0	0		No	0			
(5) Advantage Qalicb-1 LLC 442 SW Umatilla Ave Redmond, OR 97756 46-2098412	CARE DELIVERY	OR	ADV CONTR LLC	EXCLUDED	0	0		No	0			

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
See Additional Data Table									

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	No
b Gift, grant, or capital contribution to related organization(s)	1b Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	No
d Loans or loan guarantees to or for related organization(s)	1d	No
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g Yes	
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o Yes	
p Reimbursement paid to related organization(s) for expenses	1p Yes	
q Reimbursement paid by related organization(s) for expenses	1q Yes	
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	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) DENTAQUEST INSTITUTE INC	B	6,765,175	FMV
(2) DENTAQUEST GROUP INC & SUBSIDIARIES	P	56,904,480	FMV
(3) DENTAQUEST CARE GROUP INC	B	6,167,457	FMV
(4) DENTAQUEST INSTITUTE INC	O	381,299	FMV

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)

Additional Data

Software ID:

Software Version:

EIN: 04-6143185

Name: Dental Service of Massachusetts Inc

Form 990, Schedule R, Part I - Identification of Disregarded Entities

(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
ADVANTAGE DENTAL CLINICS LLC 442 SW Umatilla Ave Redmond, OR 97756 27-0364023	Care Delivery	OR	0	0	ACHC LLC
Advantage Dental Support Group LLC 442 SW Umatilla Ave Redmond, OR 97756 26-0859755	Care Delivery	OR	0	0	ACHC LLC
Advantage Member Benefits Co LLC 442 SW Umatilla Ave Redmond, OR 97756 27-4776115	Care Delivery	OR	0	0	ACHC LLC
Advantage Consulting Services LLC 442 SW Umatilla Ave Redmond, OR 97756 26-3981408	Care Delivery	OR	0	0	ACHC LLC
ADVANTAGE SUPPORT SERVICES LLC 442 SW Umatilla Ave Redmond, OR 97556 26-3981367	Care Delivery	OR	0	0	ACHC LLC
Advantage Clinic Properties LLC 442 SW Umatilla Ave Redmond, OR 97756 27-0357326	Care Delivery	OR	0	0	ACHC LLC
ADVANTAGE PROPERTY MANAGEMENT LLC 442 SW Umatilla Ave Redmond, OR 97756 57-1140840	Care Delivery	OR	0	0	ACHC LLC
Advantage Dental Specialists LLC 442 SW Umatilla Ave Redmond, OR 97756 81-1185760	Care Delivery	OR	0	0	ADG PC
Western Oregon Advance Health LLC 442 SW Umatilla Ave Redmond, OR 97756 46-4926946	Care Delivery	OR	0	0	ACHC LLC
ADVANTAGE EQUIPMENT LEASING LLC 442 SW Umatilla Ave Redmond, OR 97756 80-0426323	Care Delivery	OR	0	0	ACHC LLC
ADVANTAGE DENTAL SERVICES LLC 442 SW Umatilla Ave Redmond, OR 97756 93-1195386	Care Delivery	OR	0	0	ACHC LLC
ADVANTAGE PROFESSIONAL MANAGEMENT LLC 442 SW Umatilla Ave Redmond, OR 97756 26-0207886	Care Delivery	OR	0	0	ACHC LLC
DENTAQUEST OF ARIZONA LLC 465 MEDFORD STREET BOSTON, MA 02129 11-3692025	DENTAL SVCS	WI	0	-13,365,073	DQ LLC
DENTAQUEST OF GEORGIA LLC 465 MEDFORD STREET BOSTON, MA 02129 14-1885493	DENTAL SVCS	WI	0	1,209,480	DQ LLC
DENTAQUEST OF ILLINOIS LLC 465 MEDFORD STREET BOSTON, MA 02129 42-1529687	DENTAL SVCS	WI	0	-8,037,237	DQ LLC
DENTAQUEST OF KENTUCKY LLC 465 MEDFORD STREET BOSTON, MA 02129 14-1885490	DENTAL SVCS	WI	0	4,037,094	DQ LLC
DENTAQUEST OF MARYLAND LLC 465 MEDFORD STREET BOSTON, MA 02129 81-0567214	DENTAL SVCS	WI	0	-5,197,552	DQ LLC
DENTAQUEST OF MINNESOTA LLC 465 MEDFORD STREET BOSTON, MA 02129 56-2356445	DENTAL SVCS	WI	0	4,381,414	DQ LLC
DENTAQUEST OF NEW JERSEY LLC 465 MEDFORD STREET BOSTON, MA 02129 56-2356433	DENTAL SVCS	WI	0	676,544	DQ LLC
DENTAQUEST OF NEW MEXICO LLC 465 MEDFORD STREET BOSTON, MA 02129 14-1885481	DENTAL SVCS	WI	0	2,112,717	DQ LLC

Form 990, Schedule R, Part I - Identification of Disregarded Entities

(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
DENTAQUEST IPA OF NEW YORK LLC 465 MEDFORD STREET BOSTON, MA 02129 81-0616910	DENTAL SVCS	WI	0	8,313,444	DQ LLC
DENTAQUEST OF NEW YORK LLC 465 MEDFORD STREET BOSTON, MA 02129 14-1885500	DENTAL SVCS	WI	0	2,105,724	DQ LLC
DENTAQUEST OF TENNESSEE LLC 465 MEDFORD STREET BOSTON, MA 02129 35-2177954	DENTAL SVCS	WI	0	8,648,966	DQ LLC
DENTAQUEST ADMINISTRATIVE SERVICES LLC 465 MEDFORD STREET BOSTON, MA 02129 39-2041298	DENTAL SVCS	CA	0	276,675	DQ LLC
DENTAQUEST CARE GROUP MANAGEMENT LLC 465 MEDFORD STREET BOSTON, MA 02129 32-0487994	CARE DELIVERY	DE	0	0	DQ LLC
DENTAQUEST LLC 465 MEDFORD STREET BOSTON, MA 02129 20-0390099	DENTAL SVCS	DE	-1,733,422	-21,763,210	DQ MA TRUST
dental services llc 442 SW Umatilla Ave Ste 200 redmond, OR 97756 05-0572255	care delivery	OR	0	0	ACHC LLC
access dental plan llc 442 SW Umatilla Ave Ste 200 redmond, OR 97756 26-0853107	care delivery	OR	0	0	ACHC LLC
dentaquest institute llc 465 MEDFORD STREET boston, MA 02129 82-3649978	DENTAL SVCS	MA	0	0	catalyst
dentaquest foundation llc 465 MEDFORD STREET boston, MA 02129 82-3645884	DENTAL SVCS	MA	0	0	catalyst

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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
465 MEDFORD STREET BOSTON, MA 02129 04-3265080	ORAL HTH IMPR	MA	501(c)(3)	N/A	DSM	Yes	
2400 COMPUTER DRIVE WESTBOROUGH, MA 01581 20-5312990	ORAL HTH IMPR	MA	501(c)(3)	12A	DSM	Yes	
465 MEDFORD STREET BOSTON, MA 02129 46-3674034	ORAL HTH IMPR	MA	501(c)(3)	12A	DSM	Yes	
465 MEDFORD STREET BOSTON, MA 02129 75-1823660	ORAL HTH IMPR	TX	501(C)(3)	7	DQ CAREGROUP	Yes	
230 E 10TH STREET NO 106 ANNISTON, AL 36207 20-0232609	ORAL HTH IMPR	AL	501(C)(3)	10	DQ CAREGROUP	Yes	
101 S FIFTH STREET 3500 NATIONAL CI LOUISVILLE, KY 40202 46-5159049	ORAL HTH IMPR	KY	501(C)(3)	7	DQ CAREGROUP	Yes	
465 Medford Street BOSTON, MA 02129 38-4016550	ORAL HTH IMPR	MA	501(c)(4)	N/A	NA		No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(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
DENTAQUEST GROUP INC 465 MEDFORD STREET BOSTON, MA 02129 20-4056199	DENTAL SVCS	DE	DSM	C CORP	648,242	14,843,564	100 000 %	Yes	
DSM MASSACHUSETTS INSURANCE COMPANYINC 465 MEDFORD STREET BOSTON, MA 02129 46-5661073	INSURANCE	MA	DSM INVESTMENTS	C CORP	1,083,808	10,092,093	100 000 %	Yes	
DENTAQUEST USA INSURANCE COMPANY INC 465 MEDFORD STREET BOSTON, MA 02129 20-2970185	INSURANCE	TX	DENTAQUEST LLC	C CORP	19,662,963	117,006,223	100 000 %	Yes	
DSM INVESTMENTS INC 465 MEDFORD STREET BOSTON, MA 02129 04-3428012	DENTAL SVCS	MA	DSM	C CORP	0	879,232	100 000 %	Yes	
DENTAQUEST OF FLORIDA INC 465 MEDFORD STREET BOSTON, MA 02129 65-0743731	INSURANCE	FL	DENTAQUEST LLC	c corp	-831,995	5,892,477	100 000 %	Yes	
DSM USA INSURANCE COMPANY INC 465 MEDFORD STREET BOSTON, MA 02129 59-0397210	INSURANCE	TX	DENTAQUEST LLC	c corp	178,704	7,124,923	100 000 %	Yes	
CALIFORNIA DENTAL NETWORK INC 465 MEDFORD STREET BOSTON, MA 02129 93-0954061	INSURANCE	CA	DENTAQUEST LLC	c corp	549,913	1,940,073	100 000 %	Yes	
PACIFIC DENTAL NETWORK INC 465 MEDFORD STREET BOSTON, MA 02129 33-0672992	DENTAL SVCS	CA	DENTAQUEST LLC	c corp	589,679	2,094,997	100 000 %	Yes	
DENTAQUEST MANAGEMENT INC 465 MEDFORD STREET BOSTON, MA 02129 52-1908785	DENTAL SVCS	MD	DQ GROUP	C CORP	0	0	100 000 %	Yes	
DSM INSURANCE SERVICES INC 465 MEDFORD STREET BOSTON, MA 02129 04-3172335	INSURANCE	MA	DSM INVESTMENTS	C CORP	-55,569	-346,390	100 000 %	Yes	
DENTAQUEST ORAL HEALTH CENTER INC 465 MEDFORD STREET BOSTON, MA 02129 04-3434787	ORAL HTH CTR	MA	DSM INVESTMENTS	C CORP	-149,007	394,074	100 000 %	Yes	
DQ MASSACHUSETTS BUSINESS TRUST 465 MEDFORD STREET BOSTON, MA 02129 20-4056067	DENTAL SVCS	MA	DQ MANAGEMENT	TRUST	0	0	100 000 %	Yes	
COMMUNITY CARE OF NEW MEXICO INC 465 MEDFORD STREET BOSTON, MA 02129 47-1711799	ORAL HTH IMPR	NM	DQ CAREGROUP	c corp	0	0	100 000 %	Yes	
American Financial Services Inc 442 SW Umatilla Ave Redmond, OR 97756 93-1319631	Care Delivery	OR	DentaQuest LLC	C Corp	0	0	80 000 %	Yes	
Advantage Leveraged Lenders Inc 442 SW Umatilla Ave Redmond, OR 97756 46-2124368	Care Delivery	OR	DentaQuest LLC	C Corp	0	0	80 000 %	Yes	

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(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
ADVANTAGE DENTAL GROUP PC 442 SW UMATILLA AVE REDMOND, OR 97756 80-0437099	CARE DELIVERY	OR	DENTAQUEST LLC	C-CORP	0	0	80 000 %	Yes	
ADVANTAGE DENTAL PLAN INC 442 SW UMATILLA AVE REDMOND, CA 97756 93-1156986	CARE DELIVERY	OR	DENTAQUEST LLC	C-CORP	0	0	80 000 %	Yes	