

Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

**2004**

Department of the Treasury  
Internal Revenue Service

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)**

- ▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.
- ▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

**Open to Public Inspection**

<b>A For the 2004 calendar year, or tax year beginning</b>		<b>, 2004, and ending</b>	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> AMERICAN BOARD OF ENVIRONMENTAL MEDICINE, INC.	
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite	
		65 WEHRLE DRIVE	
		City or town, state or country, and ZIP + 4 BUFFALO NY 14225	
		<b>D Employer identification number</b> 73-1317565	<b>E Telephone number</b> (716) 837-1320
		<b>F Group Exemption Number</b> .....	

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

**G Accounting method:**  Cash  Accrual  
Other (specify) ▶

**I Web site:** ▶ N/A

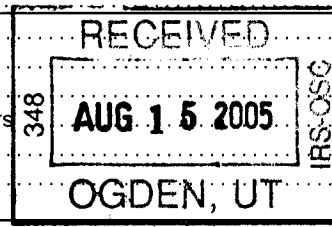
**J Organization type** (check only one) —  501(c) ( 6 ) (insert no.)  4947(a)(1) or  527

**H Check** ▶  if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**K Check** ▶  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ** .....

<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (See Instructions)			
	1 Contributions, gifts, grants, and similar amounts received .....	<b>1</b>	
	2 Program service revenue including government fees and contracts .....	<b>2</b>	2,800.
	3 Membership dues and assessments .....	<b>3</b>	5,696.
	4 Investment income .....	<b>4</b>	
	5a Gross amount from sale of assets other than inventory .....	<b>5a</b>	
	b Less: cost or other basis and sales expenses .....	<b>5b</b>	
	c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule) .....	<b>5c</b>	
	6 Special events and activities (attach schedule). If any amount is from <b>gaming</b> , check here .....		<input type="checkbox"/>
	a Gross revenue (not including \$ _____ of contributions reported on line 1) .....	<b>6a</b>	
	b Less: direct expenses other than fundraising expenses .....	<b>6b</b>	
	c Net income or (loss) from special events and activities (line 6a less line 6b) .....	<b>6c</b>	
	7a Gross sales of inventory, less returns and allowances .....	<b>7a</b>	
	b Less: cost of goods sold .....	<b>7b</b>	
	c Gross profit or (loss) from sales of inventory (line 7a less line 7b) .....	<b>7c</b>	
	8 Other revenue (describe ▶ _____) .....	<b>8</b>	
	<b>9 Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) .....	<b>9</b>	8,496.
	10 Grants and similar amounts paid (attach schedule) .....	<b>10</b>	
	11 Benefits paid to or for members .....	<b>11</b>	
	12 Salaries, other compensation, and employee benefits .....	<b>12</b>	
	13 Professional fees and other payments to independent contractors .....	<b>13</b>	9,773.
	14 Occupancy, rent, utilities, and maintenance .....	<b>14</b>	
	15 Printing, publications, postage, and shipping .....	<b>15</b>	
	16 Other expenses (describe ▶ _____) .....	<b>16</b>	
	<b>17 Total expenses</b> (add lines 10 through 16) .....	<b>17</b>	9,773.
	18 Excess or (deficit) for the year (line 9 less line 17) .....	<b>18</b>	-1,277.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) .....	<b>19</b>	
	20 Other changes in net assets or fund balances (attach explanation) .....	<b>20</b>	12,933.
	21 Net assets or fund balances at end of year (combine lines 18 through 20) .....	<b>21</b>	102,989.



<b>Part II Balance Sheets</b> — If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ. (See Instructions)		(A) Beginning of year	(B) End of year
	22 Cash, savings, and investments .....	105,464.	<b>22</b> align="right">102,309.
	23 Land and buildings .....	0.	<b>23</b> align="right">0.
	24 Other assets (describe ▶ BANK ACCOUNTS) .....	0.	<b>24</b> align="right">680.
	<b>25 Total assets</b> .....	105,464.	<b>25</b> align="right">102,989.
	26 Total liabilities (describe ▶ _____) .....	14,131.	<b>26</b> align="right">0.
	<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) .....	91,333.	<b>27</b> align="right">102,989.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**

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Part III Statement of Program Service Accomplishments (See Instructions)		Expenses
What is the organization's primary exempt purpose? <u>QUALIFY PHYSICIANS FOR CERTIFICATION</u> Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
28	----- ----- ----- (Grants \$ _____)	28a
29	----- ----- ----- (Grants \$ _____)	29a
30	----- ----- ----- (Grants \$ _____)	30a
31	Other program services (attach schedule) (Grants \$ _____)	31a
32	Total program service expenses (add lines 28a through 31a) ▶	32

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
<u>KALPANA D PATEL MD</u> <u>BUFFALO, NY</u>	PRESIDENT 2-3	0.	0.	0.
See List of Officers, Etc. Statement		0.	0.	0.

Part V Other Information (Note the attachment requirement in the instructions)	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' attach a statement.)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		0.
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If 'Yes,' attach the schedule specified in the line 38 instructions and enter the amount involved	38b	N/A
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A; section 4912 ▶ N/A; section 4955 ▶ N/A		
b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach an explanation		X
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶		N/A
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶		N/A
41 List the states with which a copy of this return is filed ▶ NEW YORK		
42 The books are in care of ▶ KALPANA D PATEL MD Telephone no. ▶ (716) 837-1320 Located at ▶ 65 WEHRLE DRIVE BUFFALO, NY ZIP + 4 ▶ 14225		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		N/A

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.

**Please Sign Here**  
 ▶ Kalpana D Patel . 08.12.05 . ▶ KALPANA D PATEL  
 Signature of officer Date Type or print name and title

**Paid Preparer's Use Only**  
 Preparer's signature ▶ David Kelchlin PA Date 08/12/05  
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ KELCHLIN BUSINESS SERVICES, INC.  
 ▶ 36 BRUNSWICK RD  
 ▶ DEPEW NY 14043  
 Check if self-employed  Preparer's SSN or PTIN (See General Instruction W)  
 EIN ▶ \_\_\_\_\_ Phone no. ▶ (716) 651-0610

Form 990-EZ, Page 2, Part IV  
**List of Officers, Etc. Statement**

<b>(A)</b> Name and address	<b>(B)</b> Title and average hours per week devoted to position	<b>(C)</b> Compensation (if not paid, enter -0-)	<b>(D)</b> Contributions to employee benefit plans and deferred compensation	<b>(E)</b> Expense account and other allowances
WILLIAM J REA MD DALLAS, TX	VICE PRESIDENT 0-1	0.	0.	0.
TIPU SULTAN MD FLORISSANT, MISSOURI	CHAIRMAN OF EXAMINATI 0-1	0.	0.	0.

Total

0.      0.      0.

## Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time** – Only submit original (no copies needed)

**Form 990-T corporations** requesting an automatic 6-month extension – check this box and complete Part I only

*All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.*

**Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6-months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile).

<b>Type or print</b> File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	AMERICAN BOARD OF ENVIRONMENTAL MEDICINE, INC.	73-1317565
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	65 WEHRLE DRIVE	
	City, town or post office. For a foreign address, see instructions.	state ZIP code
	BUFFALO	NY 14225

**Check type of return to be filed** (file a separate application for each return):

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of ▶ KALPANA D PATEL

Telephone No. ▶ (716) 837-1320 FAX No. ▶ \_\_\_\_\_

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole** group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

**1** I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until Aug 15, 20 05, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20 04 or
- ▶  tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

**3a** If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions ..... \$ \_\_\_\_\_ 0.

**b** If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit ..... \$ \_\_\_\_\_ 0.

**c Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions ..... \$ \_\_\_\_\_ 0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**