

Short Form Return of Organization Exempt From Income Tax

2007

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)**

▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.
▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 2007, **and ending** _____

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

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

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

K Check if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file 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 ▶ \$ **2,875.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

	1 Contributions, gifts, grants, and similar amounts received	1	830.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	
REVENUE	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory Subtract line 5b from line 5a (attach schd)	5c	
	6 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities Subtract line 6b from line 6a	6c	
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory Subtract line 7b from line 7a	7c	
	8 Other revenue (describe: See Other Revenue Statement)	8	2,045.
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	2,875.
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	8,036.
	15 Printing, publications, postage, and shipping	15	65.
	16 Other expenses (describe: See Other Expenses Statement)	16	686.
	17 Total expenses (add lines 10 through 16)	17	8,787.
	18 Excess or (deficit) for the year. Subtract line 17 from line 9	18	-5,912.
NET ASSETS OR FUND BALANCES THROUGH	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)	19	125,316.
	20 Other changes in net assets or fund balances (attach explanation) See L-20 Stmt.	20	-155,588.
	21 Net assets or fund balances at end of year Combine lines 18 through 20	21	-36,184.

Part II Balance Sheets — 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	148,372.	2,904.
23 Land and buildings	0.	0.
24 Other assets (describe: <u>BANK ACCOUNTS</u>)	1,129.	0.
25 Total assets	149,501.	2,904.
26 Total liabilities (describe: <u>DR K PATEL</u>)	24,185.	39,088.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	125,316.	-36,184.

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P 17

Part III Statement of Program Service Accomplishments (See the instructions.)		Expenses
What is the organization's primary exempt purpose? QUALIFY PHYSICIANS FOR CERTIFICATION		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)
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.		
28	QUALIFY PHYSICIANS FOR CERTIFICATION ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	Total program service expenses Add lines 28a through 31a <input type="checkbox"/>	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
See List of Officers, Etc. Statement				

Part V Other Information (Note the statement requirement in the instructions.)	See PBC Stmt	Yes	No
33 Did the organization make a change in its activities or methods of conducting activities? If 'Yes,' attach a detailed statement of each change			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 <input type="checkbox"/> 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		

Part V Other Information (Note the statement requirement in the instructions.) (Continued)

40 a 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

	Yes	No
40b		X
40c		
40e		X

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ N/A

d Enter amount of tax on line 40c reimbursed by the organization ▶ N/A

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?

41 List the states with which a copy of this return is filed ▶ _____

42 a 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

b 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)?

	Yes	No
42b		X
42c		X

If 'Yes,' enter the name of the foreign country ▶ _____

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**.

c At any time during the calendar year, did the organization maintain an office outside of the U S ?

If 'Yes,' enter the name of the foreign country: ▶ _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here 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

Signature of officer ▶ Kalpana D Patel Date 08/15/08
 Type or print name and title ▶ KALPANA D PATEL PRESIDENT

Paid Preparer's Use Only

Preparer's signature ▶ David Keldelin CPA Date 08/17/09 Check if self-employed Preparer's SSN or PTIN (See General Instruction X)
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ GILMAN CIOCIA INC.
5839 MAIN ST
BUFFALO NY 14221-5798 EIN ▶ _____ Phone no ▶ (716) 276-7500

**Form 990-EZ Information Regarding Transfers Associated
with Personal Benefit Contracts**

2007

Name as Shown on Return

AMERICAN BOARD OF ENVIRONMENTAL MEDICINE, INC.

Employer Identification No.

73-1317565

1. Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ▶ Yes No N/A
2. Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ▶ Yes No N/A

Form 990-EZ, Part I, Line 8
Other Revenue Statement

Other revenue (describe)	
BROCHURES	<u>45.</u>
EXAM FEES	<u>2,000.</u>
Total	<u><u>2,045.</u></u>

Form 990-EZ, Part I, Line 16
Other Expenses Statement

Other expenses (describe)	
ADVERTISING	<u>585.</u>
CERTIFICATES	<u>5.</u>
BANK FEES	<u>2.</u>
PLAQUES	<u>94.</u>
Total	<u><u>686.</u></u>

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

(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
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> KALPANA D PATEL MD WEHRLE DRIVE BUFFALO NY 14225	PRESIDENT 2.50	0.	0.	0.
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> WILLIAM J REA MD DALLAS TEXAS DALLAS TX 75203	VICE PRESIDENT 0.50	0.	0.	0.
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> TIPU SULTAN MD FLORISSANT, MISSOURI FLORISSANT MO 63031	CHAIRMAN OF EXAMI 0.50	0.	0.	0.

Form 990-EZ, Page 1, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Description	Amount
PARISH ECONOMICS INVESTMENT LOSS	<u>-155,825.</u>
CASH ADJUSTMENT	<u>237.</u>
Total	<u><u>-155,588.</u></u>

Supporting Statement of:**Form 990-EZ/Line 14**

Description	Amount
PHONES & FAX	586.
ACCOUNTING	400.
TYPIST	300.
BILLING	250.
OFFICE	6,500.
Total	<u>8,036.</u>