

Return of Organization Exempt From Income Tax

2006

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)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2006 calendar year, or tax year beginning OCT 1, 2006 **and ending** SEP 30, 2007

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

Please use IRS label or print or type. See Specific Instructions

C Name of organization
American Chiropractic Association
 Number and street (or P O box if mail is not delivered to street address) **1701 Clarendon Boulevard**
 Room/suite **200**
 City or town, state or country, and ZIP + 4 **Arlington, VA 22209**

D Employer identification number
42-0431375

E Telephone number
703-276-8800

F Accounting method: Cash Accrual
 Other (specify) _____

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

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates **N/A**

H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: **www.acatoday.org**

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

K Check here if the organization is not a 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.

I Group Exemption Number **N/A**

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **5,713,696.**

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

1 Contributions, gifts, grants, and similar amounts received				
a	Contributions to donor advised funds	1a		
b	Direct public support (not included on line 1a)	1b	293,658.	
c	Indirect public support (not included on line 1a)	1c		
d	Government contributions (grants) (not included on line 1a)	1d		
e	Total (add lines 1a through 1d) (cash \$ 293,658. noncash \$ _____)	1e		293,658.
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		562,793.
3	Membership dues and assessments	3		3,958,495.
4	Interest on savings and temporary cash investments	4		42,287.
5	Dividends and interest from securities	5		85,235.
6 a	Gross rents See Statement 1	6a	191,032.	
b	Less rental expenses See Statement 2	6b	191,423.	
c	Net rental income or (loss) Subtract line 6b from line 6a	6c		-391.
7	Other investment income (describe _____)	7		
8 a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
b	Less cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8c		
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	8d		
a	Gross revenue (including _____ of contributions reported on line 1b)	9a		
b	Less direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events Subtract line 9b from line 9a	9c		
10 a	Gross sales of inventory, less returns and allowances	10a		
b	Less cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c		
11	Other revenue (from Part VII, line 103)	11		580,196.
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		5,522,273.
13	Program services (from line 44, column (B))	13		
14	Management and general (from line 44, column (C))	14		
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16		
17	Total expenses. Add lines 16 and 44, column (A)	17		5,647,366.
18	Excess or (deficit) for the year Subtract line 17 from line 12	18		-125,093.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		3,273,772.
20	Other changes in net assets or fund balances (attach explanation) See Statement 3	20		299,283.
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21		3,447,962.

G10 25

ENVELOPE
 POSTMARK DATE MAR 19 2008
 SCANNED APR 15 2008

RECEIVED
 FEB 27 2008
 OGDEN, UT

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>37,500</u> . noncash \$ <u>13,000</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>	50,500.		Statement 5 Statement 6	
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A	344,566.			
b Compensation of former officers, directors, key employees, etc listed in Part V-B	6,700.			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	1,950,691.			
27 Pension plan contributions not included on lines 25a, b, and c	38,819.			
28 Employee benefits not included on lines 25a - 27	267,926.			
29 Payroll taxes	155,859.			
30 Professional fundraising fees				
31 Accounting fees	24,146.			
32 Legal fees	239,179.			
33 Supplies	28,659.			
34 Telephone	83,355.			
35 Postage and shipping	50,348.			
36 Occupancy	56,028.			
37 Equipment rental and maintenance	7,546.			
38 Printing and publications	768,790.			
39 Travel	276,749.			
40 Conferences, conventions, and meetings	356,388.			
41 Interest	14,425.			
42 Depreciation, depletion, etc. (attach schedule)	75,429.			
43 Other expenses not covered above (itemize):				
a _____				
b _____				
c _____				
d _____				
e _____				
f _____				
g See Statement 4	851,263.			
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	5,647,366.			

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A , (ii) the amount allocated to Program services \$ N/A ,
 (iii) the amount allocated to Management and general \$ N/A , and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ See Statement 9	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a See Statement 7 	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
b See Statement 8 	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c Publications - The Journal of the American Chiropractic Association (on-line only), ACA News, Week in Review and other newsletters published by various councils provide valuable information about ACA's activities and new developments in the field of research, continuing education and reimbursement issues.	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d Public Awareness and Education - The ACA strives to provide the general public with information about chiropractic and its effectiveness which is done largely through press releases, interviews with the media, advertisements in national publications and specific publications for the general public.	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	

Part IV Balance Sheets (See the instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	150.	45	150.
	46 Savings and temporary cash investments	1,544,082.	46	1,127,890.
	47 a Accounts receivable	47a 173,062.		
	b Less: allowance for doubtful accounts	47b	47c	173,062.
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	74,729.	53	59,147.
	54 a Investments - publicly-traded securities Stmt 11 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	985,358.	54a	883,036.
	b Investments - other securities Stmt 16 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	2,062,294.	54b	2,699,773.
55 a Investments - land, buildings, and equipment: basis Stmt 10	55a			
b Less: accumulated depreciation	55b	55c		
56 Investments - other See Statement 12	74,182.	56	125,646.	
57 a Land, buildings, and equipment: basis	57a 2,693,034.			
b Less: accumulated depreciation Stmt 13	57b 1,903,828.	57c	789,206.	
58 Other assets, including program-related investments (describe Due from affiliate)	80,254.	58	43,278.	
59 Total assets (must equal line 74). Add lines 45 through 58	5,724,396.	59	5,901,188.	
Liabilities	60 Accounts payable and accrued expenses	368,184.	60	638,481.
	61 Grants payable		61	
	62 Deferred revenue	1,206,964.	62	1,022,528.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable Stmt 14	666,694.	64b	563,214.
	65 Other liabilities (describe See Statement 15)	208,782.	65	229,003.
66 Total liabilities. Add lines 60 through 65	2,450,624.	66	2,453,226.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	2,197,798.	67	2,233,859.
	68 Temporarily restricted	1,075,974.	68	1,214,103.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	3,273,772.	73	3,447,962.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	5,724,396.	74	5,901,188.	

Part V-A Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>	Yes	No
75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ <u>12</u>		
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." If "Yes," attach a statement that includes the information described in the instructions.	75c	X
d Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Donald Krippendorf, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	2,900.	0.	0.
Daryl D. Wills, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	300.	0.	0.
Kenneth Padgett, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	500.	0.	0.
James Edwards, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	700.	0.	0.
J. Michael Flynn, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	500.	0.	0.
George B. McClelland, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	1,800.	0.	0.

Part VI Other Information <i>(See the instructions.)</i>	Yes	No
76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization ▶ <u>American Chiropractic Foundation</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a Enter direct or indirect political expenditures (See line 81 instructions.)	81a	<u>0.</u>
b Did the organization file Form 1120-POL for this year?	81b	X

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)		
	82b		N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		X
c	Dues, assessments, and similar amounts from members	85c	3,958,495.
d	Section 162(e) lobbying and political expenditures	85d	236,903.
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	237,510.
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	-607.
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85g			
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
85h			
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 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 501(c)(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 a statement explaining each transaction	89b	N/A
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed		VA
b	Number of employees employed in the pay period that includes March 12, 2006	90b	35
91 a	The books are in care of American Chiropractic Association Telephone no (703) 276-8800 Located at 1701 Clarendon Boulevard, Arlington, VA ZIP + 4 22209		
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)? If "Yes," enter the name of the foreign country	91b	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		N/A

Part VI Other Information (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c Yes No
 If "Yes," enter the name of the foreign country N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here 92 N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a Journal	541800	467,595.			1,485.
b Seminar					93,713.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					3,958,495.
95 Interest on savings and temporary cash investments			14	42,287.	
96 Dividends and interest from securities			14	85,235.	
97 Net rental income or (loss) from real estate:					
a debt-financed property	531120	-391.			
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a Royalties			15	455,353.	
b Mailing labels			13	9,226.	
c Other income			01	115,617.	
d					
e					
104 Subtotal (add columns (B), (D), and (E))		467,204.		707,718.	4,053,693.
105 Total (add line 104, columns (B), (D), and (E))					5,228,615.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	See Statement 18

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer		
a					
b					
c					
Totals					

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer		
a					
b					
c					
Totals					

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

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: K. Coe Date: 3/18/09

Type or print name and title: Kevin P. Corcoran ChE Executive Vice President

Paid Preparer's Use Only

Preparer's signature: Jennifer Han Date: 03/14/08 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Rogers & Company PLLC
8300 Boone Boulevard, Suite 600
Vienna, VA 22182

EIN: Phone no: 703-893-0300

2006 DEPRECIATION AND AMORTIZATION REPORT
Form 990 Page 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	Land	Varies	SL			438,419.			438,419.			0.
2	Land improvements	Varies	SL	20.00	16	85,583.			85,583.	71,292.		2,766.
3	Buildings	Varies	SL	30.00	16	1140993.			1140993.	1140993.		0.
4	Building improvements	Varies	SL	30.00	16	384,000.			384,000.	193,423.		32,638.
5	Computer software	Varies	SL	3.00	16	164,632.			164,632.	69,134.		3,132.
6	Furniture and fixtures	Varies	SL	5.00	16	159,508.			159,508.	158,291.		248.
7	Office equipment	Varies	SL	5.00	16	99,197.			99,197.	82,009.		5,196.
8	Computer equipment	Varies	SL	5.00	16	151,516.			151,516.	113,257.		15,724.
9	Leased assets	Varies	SL	5.00	16	69,186.			69,186.			15,725.
	* Total 990 Page 2 Depr					2693034.		0.	2693034.	1828399.	0.	75,429.

Form 990	Rental Income	Statement	1
Kind and Location of Property	Activity Number	Gross Rental Income	
Building - Office Space	1	191,032.	
Total to Form 990, Part I, line 6a		191,032.	

Form 990	Rental Expenses	Statement	2
Description	Activity Number	Amount	Total
Depreciation expense on building		16,319.	
Janitorial services		14,285.	
Trash removal		3,137.	
Security alarm		2,120.	
Building maintenance and repairs		19,684.	
Off-site storage		1,476.	
Utilities		26,073.	
Insurance		4,064.	
Real estate taxes		15,056.	
License taxes		3,214.	
Mortgage interest		14,426.	
Personnel expenses		27,792.	
Overhead allocation		43,777.	
- SubTotal -	1		191,423.
Total to Form 990, Part I, line 6b			191,423.

Form 990	Other Changes in Net Assets or Fund Balances	Statement	3
Description		Amount	
Net realized and unrealized gain		299,283.	
Total to Form 990, Part I, line 20		299,283.	

Form 990	Other Expenses			Statement 4
Description	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
Consultants	133,729.			
Office expenses	11,939.			
Computers services	75,954.			
Advertising	127,659.			
Dues	113,514.			
Subscriptions and seminars	4,677.			
Exhibits	7,534.			
Local taxes	17,792.			
Surveys & studies	122,358.			
Bank fees	94,721.			
Insurance	26,985.			
Investment fees	37,543.			
EdInvest program	43,040.			
SACA rebates	11,008.			
Overhead allocation related to rental activity	-43,777.			
Depreciation included in Part I, line 6b	-16,319.			
Executive committee stipends	75,000.			
Miscellaneous	7,906.			
Total to Fm 990, ln 43	851,263.			

Form 990	Cash Grants and Allocations to Others	Statement 5
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<u>Class of Activity/Donee's Name and Address</u>	<u>Amount</u>
Grant Foundation for Chiropractic Education & Research PO Box 400, 380 Wright Road Norwalk, IA 50211-0400	25,000.
Grant Foundation for Chiropractic Progress PO Box 560 Carmichael, CA 95609-0560	7,000.
Grant Federation of Chiropractic Licensing Boards 901 54th Avenue, Suite 101 Greeley, CO 80634	2,500.
Grant Association for the History of Chiropractic 1000 Brady Street Davenport, IA 52803	1,000.
Grant Council on Chiropractic Guidelines & Practice Parameters PO Box 2542 Lexington, SC 29071	2,000.
Total Included on Form 990, Part II, line 22b	<u>37,500.</u>

Form 990

Noncash Grants and Allocations

Statement 6

Class of Activity: Grant

Donee's Name and Address

Foundation for Chiropractic Education & Research
 PO Box 400, 380 Wright Road
 Norwalk, IA 50211-0400

<u>Relationship of Donee</u>	<u>Description of Property</u>	<u>Date of Gift</u>
None	Periodic donated web/print ads on ACA's website and in publications.	Various

Method Used to Determine Book Value

<u>Method Used to Determine Fair Market Value</u>	<u>Book Value</u>	<u>Amount Given</u>
Amount other customers were paying for such ads plus staff time used.	0.	5,500.

Class of Activity: Grant

Donee's Name and Address

Foundation for Chiropractic Progress
 PO Box 560
 Carmichael, CA 95609-0560

<u>Relationship of Donee</u>	<u>Description of Property</u>	<u>Date of Gift</u>
None	Periodic donated web/print ads on ACA's website and in publications.	Various

Method Used to Determine Book Value

<u>Method Used to Determine Fair Market Value</u>	<u>Book Value</u>	<u>Amount Given</u>
Amount other customers were paying for such ads plus staff time used.	0.	7,500.

Total Included on Form 990, Part II, line 22b 13,000.

Description of Program Service One

Government Relations, Insurance and Legal Advocacy - The profession's leadership organization serves as an aggressive advocate for the chiropractic profession and their patients. The Association seeks open access to and utilization of safe, effective, affordable, natural chiropractic care for all through full integration of doctors of chiropractic into the health delivery system. The Association accomplishes this by devoting a substantial part of its resources to issues that affect public policy and legislation, by seeking parity in reimbursement of its members from insurance companies and improving the quality of treatment and by carrying out a dynamic strategic plan to help ensure the professional growth and success of doctors of chiropractic. Fundraising costs associated with raising funds for the legal action fund are included in this category.

Grants

Expenses

To Form 990, Part III, line a

Form 990 Statement of Program Service Accomplishments Statement 8

Description of Program Service Two

Membership Services and Products - The Association devotes a significant portion of its resources to serving its existing members. Services specifically designed as member benefits include a variety of discounts on affinity products, books, brochures and pamphlets for sale that are designed to improve practice management, clinical documentation and information on various professional development and educational seminars for continuing professional education. The costs of retaining members are included in this program.

	Grants	Expenses
To Form 990, Part III, line b		

Form 990 Statement of Organization's Primary Exempt Purpose Statement 9
Part III

Explanation

The Association was formed to serve as a representative membership organization for the chiropractic profession.

Form 990 Non-Government Securities Statement 10

Security Description	Cost/FMV	Corporate Stocks	Corporate Bonds	Other Publicly Traded Securities	Total Non-Gov't Securities
Corporate bonds	FMV		450,695.		450,695.
To Form 990, line 54a, Col B			450,695.		450,695.

Form 990	Government Securities		Statement 11	
Description	Cost/FMV	U.S. Government	State and Local Gov't	Total Gov't Securities
Government and agency securities	FMV	432,341.		432,341.
Total to Form 990, line 54a, Col B		432,341.		432,341.

Form 990	Other Investments		Statement 12
Description		Valuation Method	Amount
Certificate of deposits		Market Value	125,646.
Total to Form 990, Part IV, line 56, Column B			125,646.

Form 990	Depreciation of Assets Not Held for Investment		Statement 13
Description	Cost or Other Basis	Accumulated Depreciation	Book Value
Land	438,419.	0.	438,419.
Land improvements	85,583.	74,058.	11,525.
Buildings	1,140,993.	1,140,993.	0.
Building improvements	384,000.	226,061.	157,939.
Computer software	164,632.	72,266.	92,366.
Furniture and fixtures	159,508.	158,539.	969.
Office equipment	99,197.	87,205.	11,992.
Computer equipment	151,516.	128,981.	22,535.
Leased assets	69,186.	15,725.	53,461.
Total to Form 990, Part IV, ln 57	2,693,034.	1,903,828.	789,206.

Form 990	Other Notes and Loans Payable	Statement 14
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<u>Lender's Name</u>	<u>Terms of Repayment</u>
BB&T Bank	Due in full 12/01/11

<u>Date of Note</u>	<u>Maturity Date</u>	<u>Original Loan Amount</u>	<u>Interest Rate</u>
Various	12/01/11	2,240,000.	5.00%

<u>Security Provided by Borrower</u>	<u>Purpose of Loan</u>
Association's assets	Purchase of assets

Relationship of Lender

None

<u>Description of Consideration</u>	<u>FMV of Consideration</u>	<u>Balance Due</u>
None	0.	563,214.

Total included on Form 990, Part IV, line 64, Column B	<u>563,214.</u>
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Form 990	Other Liabilities	Statement 15
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<u>Description</u>	<u>Amount</u>
Tenant deposits	15,467.
Capital lease obligations	53,461.
Accrued termination benefit	138,204.
Deferred compensation obligation	21,871.
Total to Form 990, Part IV, line 65, Column B	<u>229,003.</u>

Form 990	Other Securities	Statement	16
<u>Security Description</u>	<u>Cost/FMV</u>	<u>Other Securities</u>	
Marketable equity securities	FMV	2,677,902.	
Annuities	FMV	21,871.	
To Form 990, line 54b, Col B		2,699,773.	

Form 990 Part V-A - List of Current Officers, Directors, Trustees and Key Employees Statement 17

<u>Name and Address</u>	<u>Title and Avrg Hrs/Wk</u>	<u>Compen- sation</u>	<u>Employee Ben Plan Contrib</u>	<u>Expense Account</u>
Lewis J. Bazakos, MS, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Chairman, Gov. District 4 10.00	35,300.	0.	0.
Richard G. Brassard, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	President 10.00	34,100.	0.	0.
Glenn D. Manceaux, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Vice President 10.00	18,900.	0.	0.
Donald J. Krippendorf, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Immediate Past President 8.00	0.	0.	0.
William D. Pfeifer, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 1 4.00	0.	0.	0.
F. Dow Bates, DC, FACO, FICC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 2 4.00	0.	0.	0.
Mario A. Spoto, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 3 4.00	0.	0.	0.

American Chiropractic Association

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John J. Gentile, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 5, Treasurer 4.00	0.	0.	0.
Jerry L. Gerrard, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 6 4.00	0.	0.	0.
David G. Madison, DC, FACO 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 7 4.00	0.	0.	0.
Rick A. McMichael, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Pres. Council of Delegates 4.00	0.	0.	0.
Keith S. Overland, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	VP Council of Delegates 4.00	0.	0.	0.
Kevin P. Corcoran, CAE 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Executive Vice President 40.00	217,784.	38,482.	0.
Totals Included on Form 990, Part V-A		<u>306,084.</u>	<u>38,482.</u>	<u>0.</u>

Form 990 Part VIII - Relationship of Activities to Statement 18
 Accomplishment of Exempt Purposes

Line	Explanation of Relationship of Activities
93a	The purpose of the publications is to keep the public informed about new developments and ideas in the field of chiropractic.
93b	These association activities promote the philosophy, art and
&	activities in which the association is serving as a representative
94	membership organization for the chiropractic profession.

Application for Extension of Time To File an Exempt Organization Return

▶ 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).

Section 501(c) corporations required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990 T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990 BL, 6069, or 8870, group returns, or a composite or consolidated Form 990 T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Type or print	Name of Exempt Organization	Employer identification number
	American Chiropractic Association	42-0431375
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions	
	1701 Clarendon Boulevard, No. 200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	Arlington, VA 22209	

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

- | | | |
|--|--|------------------------------------|
| <input checked="" 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 (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input 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 ▶ American Chiropractic Association
Telephone No ▶ (703) 276-8800 FAX No ▶ (703) 243-2593
- 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 section 501(c) corporation required to file Form 990 T) extension of time until May 15, 2008, to file the exempt organization return for the organization named above. The extension is for the organization's return for
▶ calendar year _____ or
▶ tax year beginning OCT 1, 2006, and ending SEP 30, 2007

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	3a	\$
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	3b	\$
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	3c	\$ N/A

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