

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

2005

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

A For the 2005 calendar year, or tax year beginning , 2005, 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"/> Final return</p> <p><input 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 Web site: ▶ **N/A**

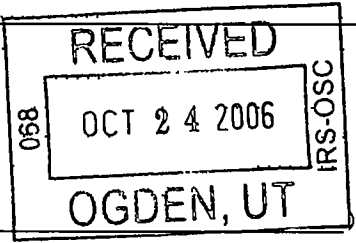
J Organization type (check only one) — 501(c) (**6**) ◀ (insert no) 4947(a)(1) or 527

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 chooses to file a return, be sure to file a complete return. **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 ▶ \$ **175.**

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

	<p>1 Contributions, gifts, grants, and similar amounts received</p> <p>2 Program service revenue including government fees and contracts</p> <p>3 Membership dues and assessments</p> <p>4 Investment income</p> <p>5a Gross amount from sale of assets other than inventory</p> <p>5b Less cost or other basis and sales expenses</p> <p>5c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)</p> <p>6 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/></p> <p>6a Gross revenue (not including \$ _____ of contributions reported on line 1)</p> <p>6b Less direct expenses other than fundraising expenses</p> <p>6c Net income or (loss) from special events and activities (line 6a less line 6b)</p> <p>7a Gross sales of inventory, less returns and allowances</p> <p>7b Less cost of goods sold</p> <p>7c Gross profit or (loss) from sales of inventory (line 7a less line 7b)</p> <p>8 Other revenue (describe ▶ _____)</p> <p>9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶</p>		
		1	
		2	125.
		3	50.
		4	
		5c	
		6c	
		7c	
		8	
		9	175.
	<p>10 Grants and similar amounts paid (attach schedule)</p> <p>11 Benefits paid to or for members</p> <p>12 Salaries, other compensation, and employee benefits</p> <p>13 Professional fees and other payments to independent contractors</p> <p>14 Occupancy, rent, utilities, and maintenance</p> <p>15 Printing, publications, postage, and shipping</p> <p>16 Other expenses (describe ▶ _____)</p> <p>17 Total expenses (add lines 10 through 16) ▶</p>		
		10	
		11	
		12	
		13	12,086.
		14	
		15	
		16	
		17	12,086.
		18	-11,911.
		19	102,989.
		20	40,098.
		21	131,176.



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	116,624.	22	155,642.			
23	Land and buildings	0.	23	0.			
24	Other assets (describe ▶ BANK ACCOUNTS)	680.	24	349.			
25	Total assets	117,304.	25	155,991.			
26	Total liabilities (describe ▶ _____)	14,315.	26	24,815.			
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	102,989.	27	131,176.			

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Part III Statement of Program Service Accomplishments (See 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	----- ----- ----- (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
KALPANA D PATEL MD BUFFALO, NY	PRESIDENT 2-3	0.	0.	0.
WILLIAM J REA MD DALLAS, TX	VICE PRESIDENT 0-1	0.	0.	0.
TIPU SULTAN MD FLORISSANT, MISSOURI	CHAIRMAN OF EXAMINATION 0-1	0.	0.	0.
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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	33	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	34	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?	35a	X
b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	N/A
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' att a strmt)	36	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?	37b	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?	38a	X
b	If 'Yes,' attach the sch specified in the ln 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 <input type="checkbox"/> N/A, section 4912 <input type="checkbox"/> N/A, section 4955 <input type="checkbox"/> 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	40b	X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>		N/A
d	Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/>		N/A

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

41 List the states with which a copy of this return is filed ▶ **NEW YORK**

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 information furnished by filer.

Please Sign Here

▶ *Kalpana D Patel*
Signature of officer

Paid Preparer's Use Only

Preparer's signature ▶ *David Kelchlin*
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ **KELCHLIN BUSINESS SERVICES
36 BRUNSWICK RD
DEPEW**

BAA

TEEA081

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

2005

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

Supporting Statement of:**Form 990-EZ/Line 13**

Description	Amount
MANAGEMENT FEES	10,500.
Accounting fees	395.
Bank fees	21.
ADVERTISING & PROMOTIONAL	1,070.
REFUNDS	100.
Total	<u>12,086.</u>