

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2003

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2003 calendar year, or tax year beginning OCT 1, 2003 **and ending** SEP 30, 2004

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

D Employer identification number
42-0431375

E Telephone number
703-276-8800

F Accounting method: Cash Accrual
 Other (specify) ▶

Number and street (or P.O. box if mail is not delivered to street address)
1701 CLARENDON BOULEVARD

Room/suite

City or town, state or country, and ZIP + 4
ARLINGTON, VA 22209

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

G Website: ▶ **WWW.AMERCHIRO.ORG**

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

K Check here ▶ 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.

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 ▶
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
I Group Exemption Number ▶

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **7,017,521.**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	1,787,769.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ <u>1,787,769.</u> noncash \$)	1d	1,787,769.		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	303,281.		
	3	Membership dues and assessments	3	4,166,291.		
	4	Interest on savings and temporary cash investments	4	12,854.		
	5	Dividends and interest from securities	5	82,628.		
	6a	Gross rents	6a	221,012.		
6b	Less: rental expenses	6b	205,225.			
6c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	15,787.			
7	Other investment income (describe)	7				
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	8b	Less: cost or other basis and sales expenses	8a	8b		
	8c	Gain or (loss) (attach schedule)	8c			
	8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
Revenue	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	9a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	9b	Less: other expenses other than fundraising expenses	9b			
Revenue	10a	Gross sales of inventory, less returns and allowances	10a			
	10b	Less: cost of goods sold	10b			
	10c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
Expenses	11	Other revenue (from Part VII, line 103)	11	443,686.		
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	6,812,296.		
	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	6,659,660.		
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	152,636.		
	Net Assets	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	2,320,374.	
		20	Other changes in net assets or fund balances (attach explanation)	20	311,335.	
		21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	2,784,345.	

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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
22	Grants and allocations (attach schedule)				
	cash \$ 168,468. noncash \$	168,468.			
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	179,000.			
26	Other salaries and wages	1,906,014.			
27	Pension plan contributions	42,876.			
28	Other employee benefits	277,603.			
29	Payroll taxes	162,230.			
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies				
34	Telephone	158,524.			
35	Postage and shipping	252,677.			
36	Occupancy				
37	Equipment rental and maintenance	33,221.			
38	Printing and publications	570,560.			
39	Travel	656,667.			
40	Conferences, conventions, and meetings				
41	Interest	38,643.			
42	Depreciation, depletion, etc. (attach schedule)	50,014.			
43	Other expenses not covered above (itemize):				
a				
b				
c				
d				
e	SEE STATEMENT 4	2,163,163.			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	6,659,660.			

STATEMENT 10

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 \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? **SEE STATEMENT 5**

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.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a **SEE STATEMENT 6**

(Grants and allocations \$ _____)

b **SEE STATEMENT 7**

(Grants and allocations \$ _____)

c **SEE STATEMENT 8**

(Grants and allocations \$ _____)

d **SEE STATEMENT 9**

(Grants and allocations \$ _____)

e Other program services (attach schedule) **STATEMENT 11** (Grants and allocations \$ _____)

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) _____

Part IV Balance Sheets

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		45
	46 Savings and temporary cash investments	3,070,322.	46 1,441,620.
	47 a Accounts receivable	47a 418,761.	47c 412,797.
	b Less: allowance for doubtful accounts	47b 5,964.	
	48 a Pledges receivable	48a	48c
	b Less: allowance for doubtful accounts	48b	
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees		50
	51 a Other notes and loans receivable	51a	51c
	b Less: allowance for doubtful accounts	51b	
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	8,311.	53 8,477.
	54 Investments - securities STMT 12 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,501,323.	54 3,008,964.
	55 a Investments - land, buildings, and equipment; basis	55a	55c
	b Less: accumulated depreciation	55b	
56 Investments - other		56	
57 a Land, buildings, and equipment; basis	57a 2,390,067.	57c 684,637.	
b Less: accumulated depreciation STMT 13	57b 1,705,430.		
58 Other assets (describe ▶)		58	
59 Total assets (add lines 45 through 58) (must equal line 74)	5,648,058.	59 5,556,495.	
Liabilities	60 Accounts payable and accrued expenses	813,219.	60 534,871.
	61 Grants payable		61
	62 Deferred revenue	1,258,672.	62 1,341,243.
	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	970,612.	64b 876,534.
	65 Other liabilities (describe ▶ SEE STATEMENT 15)	285,181.	65 19,502.
66 Total liabilities (add lines 60 through 65)	3,327,684.	66 2,772,150.	
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	2,115,594.	67 2,016,348.
	68 Temporarily restricted	204,780.	68 767,997.
	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; column (B) must equal line 21)	2,320,374.	73 2,784,345.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	5,648,058.	74 5,556,495.	

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.

Part VI Other Information		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		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.	X	
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		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?	X	
b	If "Yes," enter the name of the organization AMERICAN CHIROPRACTIC FOUNDATION 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	0.
b	Did the organization file Form 1120-POL for this year?	81b	X
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?	82a	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?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	X
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	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.	85b	X
c	Dues, assessments, and similar amounts from members	85c	4,166,291.
d	Section 162(e) lobbying and political expenditures	85d	249,749.
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	333,303.
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	<83,554.>
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
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?	85h	N/A
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	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	88	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		N/A
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
90 a	List the states with which a copy of this return is filed VIRGINIA		
b	Number of employees employed in the pay period that includes March 12, 2003	90b	41
91	The books are in care of AMERICAN CHIROPRACTIC ASSOCIATION Telephone no. 703-276-8800		

Located at **1701 CLARENDON BOULEVARD, ARLINGTON, VA** ZIP + 4 **22209**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here
and enter the amount of tax-exempt interest received or accrued during the tax year **92** **N/A**

Part VII Analysis of Income-Producing Activities (See page 33 of 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 <u>JOURNAL</u>	541800	220,294.			1,150.
b <u>SEMINAR</u>					81,837.
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					4,166,291.
95 Interest on savings and temporary cash investments			14	12,854.	
96 Dividends and interest from securities			14	82,628.	
97 Net rental income or (loss) from real estate:					
a debt-financed property	531120	15,787.			
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 <u>MAILING LABELS</u>			13	10,059.	
b <u>ROYALTIES</u>			15	300,966.	
c <u>INSURANCE MGMT</u>			15	2,489.	
d <u>OTHER</u>			01	130,172.	
e _____					
104 Subtotal (add columns (B), (D), and (E))		236,081.		539,168.	4,249,278.
105 Total (add line 104, columns (B), (D), and (E))					5,024,527.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of 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 19

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of 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 page 34 of 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).

I, JOITA WAND, VP FINANCE + ADMIN,
 accompanying schedules and statements, and to the best of my knowledge and belief, it is true,
 all information of which preparer has any knowledge.
 Date 08-02-07 Type or print name and title.
 Date _____ Check if _____ Preparer's SSN or PTIN _____

2003 DEPRECIATION AND AMORTIZATION REPORT
 FORM 990 PAGE 2

990

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	Amount Of Depreciation
1	LAND	VARIES	SL			438,419.			438,419.			0.
2	LAND IMPROVEMENTS	VARIES	VAR	20.00	16	85,583.			85,583.	62,994.		2,766.
3	BUILDINGS	VARIES	VAR	30.00	16	1140993.			1140993.	1140993.		0.
4	BUILDINGS IMPROVEMENTS	VARIES	VAR	30.00	16	324,021.			324,021.	117,229.		25,322.
5	COMPUTER SOFTWARE	VARIES	VAR	3.00	16	68,840.			68,840.	68,840.		0.
6	FURNITURE AND FIXTURES	VARIES	VAR	5.00	16	158,270.			158,270.	158,270.		0.
7	OFFICE EQUIPMENT	VARIES	VAR	5.00	16	73,502.			73,502.	57,896.		12,245.
8	COMPUTER EQUIPMENT	VARIES	VAR	5.00	16	100,439.			100,439.	29,316.		29,559.
9				.000	16							0.
	* TOTAL 990 PAGE 2 DEPR					2390067.		0.	2390067.	1635538.	0.	69,892.

BYLAWS OF THE AMERICAN CHIROPRACTIC ASSOCIATION

ARTICLE I NAME OF ORGANIZATION, SEAL, and EMBLEM

Section A. The name of this organization is American Chiropractic Association, Inc., hereinafter referred to as ACA.

Section B. The seal of the corporation contains the words, "AMERICAN CHIROPRACTIC ASSOCIATION, INC.", in circular form.

Section C. An official emblem is adopted which signifies the highest ideals in chiropractic and health.

1. The words, "American Chiropractic Association," appear thereon.
2. The official emblem is for the use of members only.

ARTICLE II OBJECTIVES

Section A. The objectives of this organization are:

1. To serve as a representative membership organization of the chiropractic profession.
 2. To maintain the science of chiropractic as a separate and distinct healing arts profession.
 3. To protect in every way not contrary to law the philosophy, science, and art of chiropractic, and the professional welfare of its members.
 4. To serve as an official spokesman for and representative of the chiropractic profession in the United States and to assist all reputable organizations of the profession throughout the world in carrying out compatible purposes.
 5. To establish and maintain the standards of education, ethics, and professional competency necessary or desirable to meet the requirements of the profession and the expectations of society.
 6. To develop, participate in, or conduct health research programs of all kinds.
 7. To reestablish and maintain the most desirable relationships within the chiropractic profession and with other professions, organizations, governmental agencies, and groups.
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8. To establish in the public mind an understanding, which will assure maximum recognition and acceptance of the profession, its programs and practices.
9. To do all things necessary and proper in the interests of the chiropractic profession and its members in carrying out the foregoing purposes.
10. The strategies for achieving the objectives of this organization are embodied in the Long-Range Plan.

ARTICLE III MEMBERSHIP

Section A. Qualifications.

1. Except as otherwise provided by these bylaws, applicants for membership in ACA must be graduates of a course of four (4) academic years at a chiropractic college having status with an accrediting agency recognized by the U.S. Department of Education, or an agency having a reciprocal agreement with the recognized agency. Students may be granted limited ACA membership by way of membership in the college SACA chapter.
 - a. Provided that those chiropractors who graduated from chiropractic college prior to 1974 shall have been graduated from a state approved chiropractic college.
 - b. In the event an applicant for ACA membership has graduated from a chiropractic college since 1974 and has not met the accrediting requirements required in paragraph 1 above, said applicant may be considered eligible for membership upon meeting these additional special requirements/qualifications:
 - (1) Has successfully completed a minimum of two (2) years of pre-professional college level training in those subjects required by an accrediting agency described in paragraph 1 above as pre-admission requirements to chiropractic colleges and having received them through a duly accredited post secondary institution.
 - (2) Has completed a minimum of four (4) academic years in their chiropractic college.

- (3) Has completed a minimum of 100 hours of postgraduate continuing professional education from a chiropractic college accredited by an agency described in paragraph 1 above.
 - (4) Is licensed to practice chiropractic in the state in which he practices.
 - (5) Has been in active practice for at least one full year, and having incurred no violations or infractions of the rules and regulations as set forth by his license and/or his state regulatory board.
 - (6) Adheres to the principles and objectives of the ACA as stated in these bylaws, the ACA Articles of Incorporation and Master Plan, the ACA Code of Ethics and ACA policies.
 - (7) Immediately following graduation, a student ACA member will be eligible to maintain that status, student membership, for a period of no longer than one year or until licensure has been granted.
2. Except as otherwise provided by these bylaws, applicants and members must be licensed to practice chiropractic.
 3. Applicants and members must adhere to the principles and objectives of the ACA as stated in these bylaws, the ACA Articles of Incorporation and Master Plan, the ACA Code of Ethics and ACA policies.
 4. In the event a delegate or officer of the association questions an applicant's adherence or compliance with the above requirements, the Board of Governors shall review the applicant's qualifications to ensure that they are in accord with the above requirements and shall make a final decision based on these criteria:
 - a. If the applicant wishes to appeal an adverse ruling by the Board of Governors, he may request, in writing, a hearing from the board.
 - b. The date, time and place of the hearing shall be determined by the Board, who shall notify all parties.
 - c. The delegate who questioned the applicant may appear in person or submit a written statement if he so desires.
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- d. The Board, by a simple majority, will determine, upon receipt of all testimony, whether to accept the applicant into membership in the association.

Section B. Application

1. Applications for membership are made on forms furnished by ACA.
2. The Board of Governors approves all applications before membership is granted.
3. Financial delinquency to ACA automatically disqualifies an applicant.

Section C. Cancellation

1. ACA reserves the right to cancel all rights of membership.
2. ACA membership lapses if membership dues are not received on time. Lapsed members are coded accordingly in ACA membership records, but retain all rights and privileges of membership for sixty (60) days after the due date. A payment of dues restores the member to active status without any change in the members continuous good standing status.
3. Thirty (30) days after the due date, if no payment of dues is received, a notice of intent to cancel membership is sent to the last known address of the lapsed member.
4. Sixty (60) days after the due date, a cancellation notice is sent to the last known address of the cancelled member. Cancellation is effective on the notice date and the member's good standing status is terminated.
5. Members who have been cancelled because of nonpayment of dues or assessments may be reinstated upon payment of current dues or assessments if the delinquency period has been less than one (1) year. If the delinquency period is more than one (1) year a new application must be submitted.

Section D. Practice Rights. No qualified doctor of chiropractic is to be denied membership and no ACA member is to be suspended or expelled solely on the grounds of his exercise of practice rights in any particular area of

practice, which is lawful under the licensing act relating to chiropractic practice in his state.

Section E. Classifications. The ACA shall have the following membership classifications:

1. **General**
 - a. **General (GE) members are doctors of chiropractic meeting the qualifications for membership and desiring to be associated with its activities and objectives.**
 - b. **Governors Advisory Cabinet (GAC) are general members who elect to pay double the general member dues and receive enhanced privileges.**
 - c. **Recent Graduates are general members that are within their second to fourth year post graduation and are eligible for a dues discount.**
 - d. **General members have all privileges and benefits available in ACA except as otherwise provided in these bylaws.**
 2. **Family: A doctor of Chiropractic who is an immediate family member of a general member, and who practices in the same office shall qualify for a family membership (GH). Family members have all the privileges and benefits of ACA except holding elected office.**
 3. **Sustaining: Sustaining member status may be granted to:**
 - a. **Semi-retired doctor who attend to the duties of a doctor of chiropractic less than twenty (20) hours per week**
 - b. **Doctors of chiropractic who have chosen to work part time or have deferred practice**
 - c. **Doctors of chiropractic practicing in military facilities**
 - d. **Sustaining members have all privileges and benefits of ACA except voting and holding elected office.**
 4. **Associate: Associate member status may be granted to:**
-

- a. Non-practicing Doctors of Chiropractic serving in the United States Armed Forces for the duration of service plus one (1) year after discharge.
 - b. Chiropractic college faculty members or administrators who are employed at least eight (8) or more hours per week at a chiropractic college campus and who may or may not practice chiropractic, excluding doctors practicing more than twenty (20) hours per week and practicing doctors who have faculty status under preceptor programs.
 - c. Full-time faculty and administrators at chiropractic colleges who do not hold a degree of chiropractic are eligible for membership subject to Membership Committee approval.
 - d. Doctors of Chiropractic who have temporarily left active practice to attend college full-time to obtain additional education, and were members in good standing of ACA.
 - e. Attorneys and Executive Directors (Executive Secretaries, Business Managers or whatever designation might apply) of chiropractic associations/organizations who do not hold a degree of Doctor of Chiropractic, or hold a degree of Doctor of Chiropractic but do not practice.
 - f. Associate members have all privileges and benefits of ACA except voting and holding elected office.
5. Retired: Doctors of chiropractic who have retired from active practice. Retired members have all privileges and benefits of ACA except holding elected office.
 6. Disabled: Doctors of chiropractic who have left active practice due to total and permanent disability with written verification of their attending physician (e.g., DC, DO,MD). Disabled members have all privileges and benefits of ACA including holding elected office, provided they pay full general membership dues. When a disabled member chooses to pay the reduced fee, he retains all rights and privileges except holding elected office.
 7. New Graduate Member: A new graduate membership is available to graduates of approved chiropractic colleges for up to one year following graduation. New graduate members have all the privileges and benefits of ACA, except holding elected office.
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8. **Life:** Life membership is renewable every year and may be granted to doctors of chiropractic who have been members in good standing for at least the previous ten years and are at least 70 years of age and actively practicing. Life members have all privileges and benefits of ACA.
 9. **Senior:** Senior membership is renewable every year and may be granted to doctors of chiropractic and are at least 70 years old and actively practicing. Senior members have all the privileges and benefits of ACA except holding elected office.
 10. **International:** International members are qualified doctors of chiropractic practicing outside the United States and its possessions. International members have all the privileges and benefits of ACA except voting and holding elected office. International members who choose to be general members have all the privileges attached thereto.
 11. **Supporting:** Supporting members may be individuals or corporations who are:
 - a. Suppliers of professional products and services.
 - b. Given special consideration regarding convention space and advertising.
 - c. Not eligible to vote or hold elected office.
 12. **Chiropractic Assistants:**
 - a. Chiropractic Assistants may be full- and/or part-time employees of doctors of chiropractic.
 - b. Chiropractic Assistants have all privileges and benefits as determined by ACA except voting, holding elected office and receiving ACA publications.
 13. **Honorary:**
 - a. A doctor of chiropractic or a layperson who has contributed some measure of note may be granted this membership.
 - b. An honorary member who is a doctor of chiropractic has all the privileges of ACA except voting and holding elected
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office. A layperson who is granted honorary membership has no ACA membership privileges.

14. Student:

- a. Students of chiropractic in chiropractic colleges having status with an accrediting agency recognized by the U.S. Department of Education or an agency having reciprocal agreement with the recognized agency.
- b. Student members have all privileges and benefits as determined by ACA except voting, holding elected office and receiving ACA publications, except as otherwise specified in the bylaws.
- c. Upon graduation, student member status automatically converts to "New Graduate Member" Status, which will be at no charge for one year.

15. International Governor's Advisory:

- a. Receive enhanced privileges and recognition with all the benefits of ACA membership except voting and holding elected office.
- b. Have their countries of practice and/or professional organization indicated on their membership certificate and in the ACA membership records.
- c. Adhere to the principles and objectives of the ACA as stated in these bylaws, the ACA Articles of Incorporation and Master Plan, the ACA Code of Ethics and ACA policies as appropriate within their respective countries or jurisdictions.

Section F. Finances Related to Membership

1. Annual dues shall be established by the House of Delegates by a two-thirds vote and be published in the ACA Standing Rules.
 2. Physically or Financially Impaired Practitioners. Any request for waiver of dues and/or assessments based on a physical or financial impairment is referred to the applicant's delegate for investigation and recommendation to the Board of Governors. Waiver of dues and/or assessments is on a quarterly basis only.
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3. **Assessments**
 - a. Assessments may be levied against general members by a two-thirds (2/3) vote of the House of Delegates at the annual meeting.
 - b. The amount assessed in any one (1) calendar year is not to exceed one hundred dollars (\$100.00).
4. **Special Funds.** The Board of Governors may initiate special funds for specific projects and request donations from members. Donations are voluntary and do not affect membership status.

Section G. The Board of Governors has the power to determine the contribution of ACA to the aid and welfare of any member

Section H. **Member Incentives.** The Board of Governors may authorize the Executive Vice President to provide for a discount of a limited portion of dues for the purpose of attracting and retaining members.

ARTICLE IV ORGANIZATIONAL STRUCTURE

Section A. The organizational structure of ACA consists of the House of Delegates, Council of Delegates, Board of Governors, and the Executive Committee of the Board of Governors. The elected officers of ACA are the President, Vice President, and the seven (7) district governors. The Board of Governors hires the Executive Vice President who runs the day to day operations of the association.

Section B. **Components**

1. **House of Delegates**
 - a. The House of Delegates is the legislative and policy making body of the association. Its membership includes the Board of Governors, state delegates, the SACA National Chair, a Faculty Council representative, and each Council President. The House of Delegates transacts all business of the association consistent with these bylaws or duly enacted resolutions.
 - b. **Power of House of Delegates.**
 - (1) Determines general and specific ACA policies, aims, and purposes.
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- (2) Receives, considers, and takes action on reports and recommendations submitted by the Board of Governors, executive officers, department heads, councils, committees, and commissions, state associations, and matters presented by individual delegates.
- (3) May adopt standing rules, policies, and amendments to the bylaws and Articles of Incorporation necessary for the orderly administration of ACA.
- (4) Approves the annual budget.
- (5) The board of governors must execute action taken by the House of Delegates to the best of its ability with the available resources.
- (6) Any member of the House of Delegates may add items to the official agenda of the next meeting by submitting them in writing.
- (7) Emergency business originating in the House of Delegates must be endorsed by at least ten (10) delegates before being added to the agenda.
- (8) Any addition which the House of Delegates wishes to add to the agenda in a regular meeting requires a recorded majority vote in favor of the consideration.

2. Council of Delegates

- a. The Council of Delegates consists of the duly elected and certified state delegates and the SACA National Chair. Alternate delegates may attend all Council sessions without a vote. In the absence of a delegate, the alternate delegate may be seated with voting rights and privileges. Similarly, in the absence of the SACA National Chair, an alternate serving in his absence may be seated with voting rights and all other privileges.

3. Board of Governors

- a. The Board of Governors is composed of the ACA President, ACA Vice President, ACA Immediate Past President, President and Vice President of the Council of Delegates, and the seven
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(7) district governors. All members of the Board elect one of the seven district governors to be Chairman. The Board elects any one of its members as the third member on the Executive Committee. In the event of a tie vote for the Chairman of the Board or for the third member of the Executive Committee, the Vice President of the Council of Delegates shall be ineligible to vote in subsequent balloting for the position in question.

- b. The corporate powers, business, and property of ACA is exercised, conducted, and controlled by the Board of Governors under the general and specific control and direction of the House of Delegates.
- c. The Board of Governors shall elect the Secretary to the board and the ACA Treasurer. The Treasurer is also the Chairman of the Finance Committee. The Secretary need not be a member of the board.

4. Executive Committee

- a. The Executive Committee consists of the Chairman of the Board of Governors, the president, and one other member of the Board of Governors elected by the Board.

Section C. Districts

- 1. For the purposes of ACA representation, there are seven (7) geographical sections, the boundary lines of which are determined by membership population of the United States, Canada, Puerto Rico and Virgin Islands.
 - 2. Sections are made up of groups of states, plus Canada, and designated as District 1 through 7 as follows:
 - a. District 1: Alaska, Idaho, Minnesota, Montana, Nebraska, North Dakota, Oregon, South Dakota, Washington, Wyoming.
 - b. District 2: Canada, Illinois, Iowa, Michigan, Wisconsin.
 - c. District 3: Delaware, District of Columbia, Indiana, Maryland, Ohio, Pennsylvania, Virginia, West Virginia.
 - d. District 4: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont.
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- e. District 5: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Puerto Rico, Virgin Islands (USA).
- f. District 6: Arizona, Arkansas, Colorado, Kansas, Missouri, New Mexico, Oklahoma, Texas, Utah.
- g. District 7: California, Hawaii, Nevada.

Section D. Qualifications, Elections and Duties of ACA leaders

1. Delegates:

- a. **Eligibility for Election as Delegate or Alternate. To become a delegate or alternate delegate, a candidate must:**

- (1) **Be a voting member of ACA in continuous good standing for at least two years immediately preceding the election and hold a D.C. degree for three years immediately preceding the election., except as provided in Article III.**
 - (2) **Be in the active practice of chiropractic, except as provided in Article III Section E 6, by maintaining an office in the delegate representative area (by zip code) within the state, territory, Canada, Mexico or in any other foreign country from which he seeks election.**
 - (3) **Not be an officer, governor, or employee of ACA.**
 - (4) **Be current in all financial obligations to ACA.**
 - (5) **Inform ACA headquarters in writing via verified mail, verified email or verified facsimilie of intention to seek election as delegate or alternate by December 15 preceding January voting date.**
 - (6) **Disclose on a form furnished by the Secretary, any ownership or investment interest or employment relationship with: i) any managed care organization that contracts for services rendered by doctors of chiropractic, or ii) any private organization that reviews the professional services rendered by doctors of chiropractic.**
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(7) A former SACA National Chairman will be granted one year of the three years required for eligibility as alternate delegate provided they meet all other requirements.

b. Election of Delegates and Alternates.

(1) The eligible voting members of ACA residing in a state, District of Columbia, a territory, Canada or Mexico, or in any other foreign country elect from their members a delegate and alternate delegate to the House of Delegates to serve for two-year terms or until their successors are qualified and elected. A state, District of Columbia, territory, Canada or Mexico must have at least five (5) ACA general members to be entitled, following petitioning to the ACA, to have a delegate and alternate in the House of Delegates. A foreign country other than Canada or Mexico must have at least twenty (20) ACA general members to be entitled to have a delegate and alternate in the House of Delegates.

(2) Delegates in States of 500 or more General Members. A state attaining a membership of 500 or more general members may elect one (1) delegate and one (1) alternate for each 500 general members or fraction thereof at the time of each election.

(a) Each delegate and alternate is to be elected from predetermined geographical areas of approximately equal membership.

(b) The Secretary shall determine the number of delegate representative areas in each respective state on or before November 15 in accordance with the provisions of this Section. The Secretary shall base his determination upon the report of the ACA Membership Department to be filed with the Secretary.

(c) In the event of a reduction in the number of delegate representative areas in a particular state, the most recent delegate representative area shall be terminated and be absorbed into the prior representative area or areas of

approximately equal membership, if any. The term of the delegate and alternate shall terminate with the termination of the area they represent.

(3) Approximately one-half ($\frac{1}{2}$) of the delegates and alternates are elected each year as their two-year terms expire.

(4) Each year in states or areas where elections are to be held for delegates and alternates:

(a) ACA will notify members of the coming election and of the eligibility requirements by November 15 preceding.

(b) The slate shall be composed of those eligible members who inform ACA via verified mail or verified email or verified facsimile on or before December 15 of their desire to serve.

i. In the event no more than one (1) qualified member signifies intent to seek election, the secretary shall not send ballots to the members but shall instead declare the nominee elected.

ii. In the event no one seeks election to the office of alternate delegate, the delegate shall appoint an alternate delegate.

iii. In the event no one seeks election to the office of delegate and alternate delegate, the ACA President shall appoint the delegate to serve a full term subject to the approval of the House of Delegates.

iv. An individual may declare for either office of delegate or alternate delegate but may not be a candidate for both.

(c) All candidates for the office of delegate and

alternate delegate shall disclose on a form furnished by the Secretary, any ownership or investment interest or employment relationship with: i) any managed care organization that contracts for services rendered by doctors of chiropractic, or ii) any private organization that reviews the professional services rendered by doctors of chiropractic.

- (d) All candidates for the office of delegate and alternate delegate will be furnished eligibility for election verification forms, conflict of interest statements and the names of all the candidates seeking election from their respective states. The verification forms, conflict of interest statements and the names will be sent in writing, by ACA headquarters, not later than December 16 preceding the election. Verification forms and conflict of interest statements must be signed by the candidate and returned to the Secretary for forwarding to the Credentials Committee by January 1 preceding the election.
 - (e) Imprinted ballots with the date of January 15 shall be mailed on January 15 to the eligible voting members of record, who have maintained uninterrupted membership as of and since January 1, preceding the election year. If January 15 shall fall on a weekend or holiday, the day prior will be acceptable. The incumbent delegate and alternate delegate shall be designated on the ballot.
 - (f) Members vote for the candidate of their choice and ballots must be returned to the designated accounting firm for tabulation by 5:00 PM at the close of business on the 21st day following the date imprinted on the ballot. If the 21st day shall fall on a holiday or weekend, the day following will be acceptable. Only those candidates whose names appear on the ballot are eligible for
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elected office, write-in voting for other candidates is prohibited.

- (g) A competent independent firm designated by the Board of Governors tallies the votes and reports the results to the Board of Governors for inclusion in ACA publications.
 - (h) The persons receiving majority of votes cast for delegate and alternate, provided they have complied with the code of conduct for delegate and alternate delegate elections, are elected for the two year terms. The board of governors shall have the authority to delay balloting in an election, following investigation by the credentials committee of any challenges to the qualifications of a candidate for election as delegate or alternate prior to the mailing of ballots on January 15. The house of delegates shall have the authority to invalidate an election or to disqualify a candidate or both and order a new election if it determines, based on a report from the credentials committee, that a candidate has violated the code of conduct for delegate and alternate delegate elections.
 - (i) In the event no candidate receives a majority of the votes cast in any state or in the event there is a tie vote, a second ballot shall be sent to the same members who received the first ballot listing the names of the two (2) candidates receiving the highest number of votes on the first ballot. In case of ties votes, the names of the tying candidates shall be listed. All ballots must be returned to the Secretary with a postmark not in excess of twenty-one (21) days after their mailing from ACA Headquarters.
 - (j) In the event of subsequent balloting, the stipulations stated in f and g of this section shall apply.
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(5) A delegate and alternate shall be elected from and by SACA delegates to represent SACA in the House of Delegates and the Council of Delegates.

(6) A representative shall be elected from and by the Faculty Council representatives to represent the Faculty Council in the House of Delegates.

c. Duties of a Delegate. The delegate:

- (1) Acts as official representative of the ACA members who elected him.
- (2) Represents ACA in his state or area.
- (3) Uses every effort to further the aims, purposes, and projects of ACA.
- (4) Cooperates to the best of his ability with the executive officers, the board of governors, committee and commission chairmen, and all others serving in official capacity.
- (5) Gives aid and assistance in furthering the programs in his area.
- (6) Submits quarterly reports of activities on behalf of ACA to the board of governors.

d. Duties of an Alternates Delegate. The alternate:

- (1) Assists the delegate in the performance of his duties.
- (2) Is entitled to attend all sessions of the House of Delegates and subordinate organizations.
- (3) Represents his state or area in the absence of the delegate, with full right of participation and vote in the use of Delegates.
- (4) The alternate fills the office of delegate for the remainder of the term if a vacancy occurs.

e. Number of Votes.

- (1) Each delegate has one (1) vote for each fifty (50) ACA members, or fraction thereof, in the state or area he represents. Voting power in states having more than one delegate shall be shared equally among the delegates.
- (2) He votes on all matters coming before the House of Delegates, including elections.
- (3) The president of each council shall have one (1) vote; however, a delegate who is also a council president may not vote in both capacities and therefore must appoint a representative to vote for his respective clinical council.
- (4) The SACA representative in the House of Delegates and the Council of Delegates shall have one (1) vote.
- (5) The Faculty Council representative in the House of Delegates shall have one (1) vote.

f. Vacancy in the Ranks of Delegates.

- (1) Vacancy in the office of delegate is filled by the alternate for the remainder of the term.
- (2) The delegate shall appoint a qualified member to fill the vacancy in the office of alternate delegate within thirty (30) days time.

g. Interim Delegate.

- (1) In the event the delegate and alternate delegate are unable to attend the annual meeting, a properly qualified interim delegate may be selected by the delegate.
- (2) The interim delegate shall serve only during one (1) session.
- (3) Selection of the interim delegate must be presented to the secretary of the ACA.

- a. The qualifications for an elected officer are:
- (1) General membership of ACA in good standing for at least three (3) years.
 - (2) Be in the active practice of chiropractic by maintaining an office in the representative area.
 - (3) Is not employed by ACA.
 - (4) Is current in all financial obligations to ACA.
 - (5) Holds no other elected office in ACA except the secretary and treasurer
 - (6) Has been a member of the House of Delegates for at least two years
 - (7) Has complied with the disclosure requirements contained in Section D of this article.

b. Election.

- (1) Every candidate for governor shall disclose, on a form furnished by the Secretary, any ownership or investment interest or employment relationship with: a) any managed care organization that contracts for services rendered by chiropractors, or b) any private organization that reviews the professional services rendered by chiropractors. Completed disclosure forms shall be provided to the members of the House of Delegates prior to the election of officers
 - (2) The President and Vice President are elected by the House of Delegates at the annual meeting by a majority vote.
 - (3) When there is only one candidate or only one that is possible to elect, the chair instructs the secretary to cast the elective ballot.
 - (4) The seven (7) district governors are elected by a caucus of the delegates from their respective districts.
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- (a) Nominations of candidates for governors are made only by delegates from the district each will represent.
- (b) Only the delegates from the district the candidate will represent may vote.
- (c) A majority of the ballots cast elects, with each delegate having one (1) vote to cast.
- (d) In case of a tie vote, the House of Delegates will elect from the tied candidates.
- (e) The election is ratified by the House of Delegates.
- (f) In the event of the death or incapacity of the elected governor, the delegates of that ACA District may elect a temporary governor. The temporary governor shall continue in that capacity until the elected governor is able to resume his responsibilities or until the next annual meeting and convening of the district caucus, at which time a new governor may be elected.

c. Reelection.

- (1) The president and vice president are not eligible for more than one (1) reelection.
- (2) Governors are not eligible to serve more than three (3) consecutive terms.

d. The President, Vice President, Immediate Past President and each governor is a member of and has one (1) vote in the House of Delegates.

e. Terms of Office.

- (1) The president and vice president serve until their successors are qualified and elected.
 - (2) The governors are elected for two (2) years or until their successors are qualified and elected.
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f. Vacancies.

- (1) Vacancy in the office of president is filled by the vice president who serves through the vacated term and the term to which he was originally elected.
- (2) Vacancy in the office of vice president will remain vacant until the next annual meeting. The president assigns the duties of the vice president to the governors.
- (3) Should the immediate past-president be unable to serve, his successor shall be appointed from those other past-presidents by the president.
- (4) Vacancy in the office of a district governor:
 - (a) The secretary notifies the ACA members within the district of the vacancy, and requests that a personal letter be sent to the secretary within ten (10) days time by any eligible member wishing his name to be placed on the mail ballot.
 - (b) Within thirty (30) days after notification, the delegates elect by mail ballot an eligible member of their district to serve until the next annual meeting of the House of Delegates, at which time a governor is elected to fill the unexpired term.
 - (c) A majority of votes cast elects to fill a vacancy.

g. Duties

- (1) President.
 - (a) The president presides at all meetings of ACA and the House of Delegates.
 - (b) He upholds the honor and dignity of the organization at all times.
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- (c) He decides all points of order, making an effort to settle amicably points of dispute among members.
 - (d) He represents ACA at meetings of district, state, and regional chiropractic associations and other organizations, or designates a representative.
 - (e) He is a voting member of the board of governors.
 - (f) He submits a written list of his appointments for approval of the House of Delegates one day before ratification.
 - (g) Interim appointments and appointments to fill vacancies are subject to approval of the board of governors.
 - (h) He is ex-officio a member of all committees and commissions.
 - (i) He appoints the chairman and members of all ACA committees and commissions, other than committees of the Board of Governors or Council of Delegates. He makes other ACA appointments such as CCE, WFC, and the Awards Committee for Chiropractor of the Year Award and Humanitarian of the Year Award. No appointments shall conflict with the bylaws. All appointments shall be subject to approval of the House of Delegates. Interim appointments are subject to approval of the Board of Governors.
 - (j) Shall be responsible for determining the number of days per diem he will be paid for and shall determine his own travel schedule, meetings and events he will attend while on ACA business.
 - (k) Shall have access to and assistance from the Executive Vice President in the performance of the President's duties.
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(l) Shall have authority to issue complimentary registration at seminars utilizing the same criteria as the Chairman of the Board as stated in the Standing Operating Procedures of the Board of Governors.

(2) Vice President

(a) The vice president attends all official meetings of ACA, the House of Delegates, and the Board of Governors.

(b) He assists the president in his duties.

(c) He presides in the absence of or at the request of the president.

(d) He assumes other duties as the president directs.

(e) He represents ACA at or in other organizations when requested.

(f) He is a voting member of the Board of Governors.

(3) Immediate Past-President.

(a) The immediate past-president attends all official meetings of ACA, the House of Delegates, and the Board of Governors.

(b) He assumes other duties as the President directs.

(c) He represents ACA at or in other organizations when requested.

(d) He is a voting member of the Board of Governors.

(4) District Governors.

(a) Each governor represents his individual district.

- (b) All governors assist in accomplishing the objectives and purposes of ACA.
 - (c) All governors accept duties assigned to them by the ACA President, the Board of Governors, and the House of Delegates.
 - (d) He is a voting member of the Board of Governors.
- (5) President of the Council of Delegates
- (a) The duties of the president shall be to call the assembly to order, preside over all meetings, uphold the honor and dignity of the Council, and make an effort to settle amicably all questions. He will act as a liaison officer in relating the Council of Delegates and its functions to the House of Delegates and the Board of Governors.
 - (b) He is a voting member of the Board of Governors
- (6) Vice President of Council of Delegates
- (a) The duties of the vice president of the Council of Delegates shall be to assist the President of the Council of Delegates, preside at his request, and assume the office of president during the absence of the President for any reason.
 - (b) He shall serve as a voting member of the Board of Governors, except as provided in Section B(3) of this article.

3. Executive Committee

a. Elections

- (1) At the meeting after the annual meeting the board of governors elects a chairman from among the seven (7) district governors who presides at all meetings of the board of governors and appoints all subcommittees of this board. The chairman is not
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eligible to serve more than two (2) consecutive terms.

- (2) The chairman, the ACA president, and one (1) other member of the board of governors, elected by the board of governors comprise the executive committee of the board of governors which acts on behalf of the board of governors between meetings.

Section E. Initiative—Referendum—Recall.

1. Initiative. Any measure may be initiated upon petition of one-tenth (1/10) of the membership representing at least thirty (30) of the jurisdictions listed in Section 4 of this article.
 - a. Such measures may be voted at a special meeting called for that purpose.
 - b. Vote may be taken by mail if deemed expedient by the board of governors or a majority of ACA members.
 - c. The results of the vote are sent to the ACA secretary by mail or by the delegates.
 - d. The ACA secretary will inform all members of the results.
2. Referendum. By petition of at least one-tenth (1/10) of the membership representing at least thirty (30) of the jurisdictions listed in Section 4 of this article and filed with the ACA secretary, any action instigated by ACA, may be postponed for final solution until the next annual meeting.
 - a. The members in any such jurisdiction may take action at a special meeting called to settle the question.
 - b. The members may vote by mail.
 - c. All votes must be either mailed or sent by recognized representative to the ACA secretary who reports the results.
 - d. The tellers are three (3) ACA members who do not hold office.
 - e. The results of the vote may be published in ACA publications or read at the next annual meeting.
3. Recall.

- a. A petition demanding the recall of any officer or governor signed by one-tenth (1/10) of the membership representing at least thirty (30) of the jurisdictions listed in Section 4 of this article must be referred to and acted upon by the House of Delegates at the next regular meeting.
 - (1) When most expedient, the ACA members may be requested to take action either in a special meeting or by mail vote.
 - (2) The results are sent to the ACA secretary by mail or by recognized representative.
- b. A petition demanding the recall of any State Delegate must be signed by 25 percent (25%) of the ACA General members within his Delegate Representative District. It shall contain the reasons for the recall petition.
 - (1) The Board shall investigate the charges and if sufficient reason is found for recall, shall order a ballot of the members of the Delegate's Representative District. A majority of the votes cast shall be necessary for a recall ballot to be initiated.
 - (2) If the recall is to be accomplished, the vote to recall the Delegate shall consist of a majority of the ballots cast, which must also be at least one more vote than, was originally cast to elect the Delegate.
 - (3) If the Delegate is recalled, the Alternate Delegate shall assume the duties of the Delegate for the unexpired term.

4. Notice. A copy of the petition for initiative, referendum, or recall is mailed by the ACA secretary to each member of ACA at least thirty (30) days before the meeting at which the determining vote is cast.

Section F. Removal

1. An ACA member as a member of the Board of Governors, officer, delegate, alternate delegate, council officer, SACA representative, faculty council representative or committee member may be removed from his position or appropriately sanctioned for violation of the ACA Confidentiality Policy. Violations shall be reviewed by

the ACA Grievance Committee in accordance with the ACA Confidentiality Policy and consistent with those disciplinary procedures outlined in Robert's Rules of Order, Newly Revised, current Edition and reported to the House of Delegates. Disciplinary action shall require a two-thirds (2/3) vote of the House of Delegates.

Section G. Executive Officers

1. The Board of Governors employs the legal counsel and the Executive Vice President. The Executive Vice President hires, sets the salaries, and terminates other executive staff and assistants as may be necessary to conduct the business of ACA. The Executive Vice President must maintain control over the yearly budgeted expenditures so the receipt and disbursement of ACA monies will be governed by generally accepted accounting principles.
2. The board of governors shall elect the secretary and treasurer.

Section H. Related Agencies. ACA may support and/or sponsor the aims, purposes and programs of related agencies.

1. The American Chiropractic Auxiliary
 - a. The American Chiropractic Auxiliary is composed of spouses and children of ACA members in good standing and, upon the demise of the member, of the aforesaid surviving family members.
 - (1) ACA officers and staff will render every possible assistance to the Auxiliary including the enclosure of bills for Auxiliary voluntary dues with such membership mailings as may prove practical and effective. Auxiliary dues collected will be remitted to the Auxiliary.
 - (2) ACA will make every effort to make use of Auxiliary assistance.
 - (3) Each year the ACA President will appoint two members to serve as a liaison and advisory committee to the Auxiliary. The appointments are subject to approval of the House of Delegates.
 2. Any changes to the listing of Related Agencies requires a 2/3rds (two-thirds) vote by the House of Delegates.
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3. See Standing Rules for other Related Agencies.

Section I. Delegates to Serve with FCER Trustees. Two (2) delegates serve with FCER trustees with alternating terms.

1. At each annual meeting of the House of Delegates one (1) of its members is elected to serve with the board of trustees of FCER for a term of two (2) years or until his successor is qualified and elected.
2. To be eligible to be a delegate with the board of trustees of FCER the member must have been a member of ACA for at least five (5) consecutive years and served at least two (2) years as a delegate of ACA.
3. Delegates elected to serve with the board of trustees of FCER are chosen from a district different from that of the incumbent and continuing member and must be a graduate of a different college.
4. Delegates serving with the board of trustees of FCER must not be associated with a chiropractic college, in the capacity as a college or alumni board member or as an on-campus salaried employee.
5. A vacancy in the office of delegates elected to serve with the board of trustees of FCER is filled by appointment of the executive committee of the ACA. Such appointee will serve until the next meeting of the House of Delegates.

ARTICLE V COUNCILS

Section A. Councils are formed to contribute to the efficient operation of ACA and are dedicated to a specialty or service in the field of chiropractic or ACA.

Section B. **Composition.** A council is composed of at least fifty (50) members active in a specific field of chiropractic interested in working with others in the same specialized area through exchange of ideas, papers, and general information.

1. Only one (1) council may be formed in any area or specialty.
 2. ACA members in good standing may enroll after meeting requirements.
 3. Application to form a council is made to the secretary sixty (60) days before the annual meeting and approved and authorized by the House of Delegates.
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4. A membership list and a copy of governing rules must accompany the application.

Section C. Governing Rules.

1. Each council must adopt rules providing for officers, dues, meetings, publication of proceedings, expenses allowed, and annual reports.
2. The rules of each council are approved by the House of Delegates and amendments have to be mailed to the secretary of ACA sixty (60) days before the annual meeting and are not in effect until approved by the House of Delegates.

Section D. Reports. Councils must report membership, activities, finances, changes in governing rules, and all pertinent information to the board of governors and to the House of Delegates at each annual meeting.

Section E. Consolidation. If two (2) or more councils desire to consolidate, application must be made to the secretary and approved by the House of Delegates.

Section F. Suspension: When a council or its subgroup(s) does not comply with its or ACA's rules, bylaws, objectives and policies or when conflicts within a council or its subgroup(s) cannot be resolved by the council or its subgroup(s) and the conflict is brought to the attention of either the Board of Governors or House of Delegates by members of said council or its subgroup(s); council or its subgroup(s) activities may be suspended by a majority vote of either the Board of Governors or the House of Delegates. The ACA President may arbitrate the issue or appoint a committee to arbitrate. Upon rectification of the issue, the council or its subgroup(s) may be reinstated by request to either the Board of Governors or the House of Delegates to rescind the suspension.

Section G. Discontinuance.

1. A council may be discontinued when the membership becomes less than fifty (50) members or when it becomes completely inactive.
2. Dues on hand at the time are distributed according to the council's governing rules.

Section H. Current Councils. The currently authorized councils are:

1. Council of Delegates. This council is composed of elected delegates and alternates in ACA.
2. Council on Technique.
3. Council on Diagnostic Imaging.
4. Council on Behavioral Health.
5. Council on Chiropractic Orthopedics.
6. Council on Chiropractic Physiological Therapeutics and Rehabilitation.
7. Council on Neurology.
8. Council on Diagnosis and Internal Disorders.
9. Council on Sports Injuries and Physical Fitness.
10. Council on Nutrition.
11. Council on Occupational Health.
12. Council on Chiropractic Pediatrics

Section I. The American Board of Chiropractic Specialties shall function to assist the ACA Council Certification Boards in their efforts to promote quality and efficiency in the process of evaluating and certifying doctors of chiropractic. As may be appropriate, it may coordinate, lead, or participate in collective efforts with the Council Certification Boards.

Section J. Faculty Council.

1. The members of the Faculty Council shall be members of the ACA.
 2. A Faculty Council shall be formed consisting of one faculty member from each accredited chiropractic college that has a SACA chapter.
 3. The function of the Faculty Council shall be as a liaison between ACA and the chiropractic college faculty members regarding ACA policies and issues, and to act as advisor to the SACA Chapter.
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4. Each college's faculty in association with its administration shall select a representative who will serve as the faculty advisor for the SACA Chapter.
5. Duties of the Faculty Council representative:
 - a. Act as liaison to the ACA and the chiropractic college faculty.
 - b. Act as advisor to the SACA chapter
 - c. Act as liaison with advisors at the other chiropractic colleges.
6. The individual Faculty Council representatives shall elect by mail ballot a representative to the ACA House of Delegates. The Faculty Council representative shall have one (1) vote in the House of Delegates, but shall not be eligible to hold elected office. He shall submit quarterly reports to the ACA Board liaison and an annual report to the ACA House of Delegates regarding ACA status on the various college campuses.

ARTICLE VI COMMITTEES AND COMMISSIONS

Section A. Committees and Commissions may be authorized to perform specific duties by action of the House of Delegates, the President or the Board of Governors. The Board of Governors establishes rules and regulations for the operation of committees and commissions, which may be revised as needed. These rules, objectives, and suggested action programs are subject to the approval of the House of Delegates.

Section B. A booklet containing the House of Delegate approved Rules and Regulations for Committee-Commission operation may be issued to each Committee and Commission Chairman following the annual ACA Meeting and/or the Committee-Commission appointments.

Section C. Committees

1. The membership of the following committees as well as their function and method of appointment (refer to Standing Rule no. 9) are established by the House of Delegates and may not be changed without a two-third (2/3) vote of the House of Delegates:

a. Awards Committee

b. Delegate of the Year Committee

(1) This committee selects the recipients of the Flynn-Lynch Award and the Alternate Delegate of the Year Award.

- c. Research and Academic Awards Committee
 - d. The Annual Meeting Committees
 - e. House Resolutions Committee
 - f. Bylaws Committee
 - g. Nominating Committee
 - h. Legislative Commission
 - i. Long Range Plan Committee
 - j. Insurance and Managed Care Committees/and/or Commissions
 - k. Finance Committee
 - l. Ways and Means Committee
2. Standing committees for the conduct of business of the Council of Delegates and House of Delegates shall be appointed by the Council President and approved by the ACA president.
- a. Auditing Committee
 - b. Bylaws Committee
 - c. Credentials Committee
 - d. Nominating Committee
 - e. Resolutions Committee
 - f. Sergeant-at-Arms
 - g. Tellers

ARTICLE VII STUDENT ACA

- Section A. The Student American Chiropractic Association (SACA), consists of all student members of the ACA and authorized college chapters.
- Section B. The Student American Chiropractic Association (SACA) together with its authorized chapters shall serve as a representative organization of student members subject to such regulations as the House of Delegates may determine and prescribe.
- Section C. A student representative of SACA shall be a member of the House of Delegates and Council of Delegates. The student representative shall have one vote in each body.

ARTICLE VIII MEETINGS

- Section A. Annual Meetings/Annual Convention.
1. The regular business meeting of the ACA is an annual meeting at a location selected by the House of Delegates. The annual convention of the membership may be held in conjunction with or separate from the annual meeting at the discretion of the House of Delegates.

2. The annual meeting is held to allow the delegates and members:
 - a. To conduct business.
 - b. To hear reports of the progress and achievements of the past year.
 - c. To review and approve the annual financial statements and budget.
 - d. To receive recommendations on, and initiate policies and procedures for, the functioning of the ACA.
 - e. Elect officers and the board of governors.
 3. The annual convention is held to allow the membership:
 - a. To attend educational sessions of interest.
 - b. To conduct professional and social activities beneficial to the membership.
 - c. To present appropriate awards to deserving members and others for service to the profession and public.
 4. Locations for the annual meeting and annual convention may be selected five (5) years ahead to secure proper accommodations.
 5. The midyear House of Delegates meeting is held in conjunction with the National Chiropractic Legislative Conference to allow the delegates and members two days:
 - a. To conduct business except bylaws and amendments, unless the proposed amendment is designated as an "emergency" after review by the Council of Delegates and by a two-thirds vote of the House of Delegates.
 - b. To hear midyear reports of progress
 - c. To receive recommendations on, and initiate policies and procedures for, the functioning of the ACA
 - d. There will be no Council of Delegates meeting preceding this House of Delegates meeting, except as provided in 5 (a) above.
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- e. Members of the House of Delegates will be provided a minimum of two (2) days per diem.

Section B. Officers. The officers of ACA are the officers of the annual meeting.

Section C. Reports.

1. All officers of the ACA, the board of governors, the executive officers, the department heads, the councils, committees and commissions must file written reports of the year's activities. All oral reports from any of the officers or staff shall be made to the House of Delegates only if the information has not been submitted in a written report on file. When necessary, the Executive Vice-President will be available to answer questions for any of those people submitting reports who are not present at the House of Delegates meeting.
2. The reports must be sent to the secretary at least forty-five (45) days before the opening of the annual meeting.
3. The ACA secretary mails copies of these reports, resolutions, bylaws amendments, the audited annual financial statements and budget and the call for the annual meeting to all members of the House of Delegates and alternates at least thirty (30) days before the annual meeting.
4. Complete minutes of meetings and recommendations are sent to members of the House of Delegates within thirty (30) days after the close of the meetings. Staff salary figures and award candidate names may be deleted at the discretion of the secretary for House of Delegates distribution.
5. The annual report is sent to all members of the House of Delegates and all alternates.
6. The secretary prepares and sends to all members of the House of Delegates quarterly reports concerning general affairs of the ACA.
7. The secretary prepares and send to all members of the House of Delegates annual reports of monies and disbursements in special funds.

Section D. Emergency Business. Business not included in the call to the annual meeting may be considered if submitted by the board of governors, any committee of the House of Delegates, council of state delegates, or

recognized councils of ACA and approved for consideration by a majority vote of the House of Delegates.

Section E. Quorum. A majority of the delegates present at the business sessions of the annual meeting and at special meetings constitute a quorum.

Section F. Educational Sessions.

1. For state license renewal.
 - a. ACA may sponsor educational sessions at the annual convention or other meetings to meet state license renewal requirements.
 - b. When requested by the attendee, attendance at these educational sessions shall be verified and attested to by the organization conducting them or by the ACA.
2. ACA may design, sponsor and present educational sessions which it may deem useful and beneficial to its members or the profession without state license renewal.

Section G. Regional Meetings.

1. The board of governors may arrange regional meetings or educational sessions for the membership or the chiropractic profession.

Section H. Special Meetings.

1. Special business meetings may be called by the president and three (3) members of the board of governors or by petition of twenty-one (21) members of the House of Delegates representing at least four (4) districts.
2. Notice of special meetings, including time, place and agenda, must be sent to all members of the House of Delegates and alternates at least twenty (20) days before the date of the meeting.

Section I. National Emergency. In the event of a national emergency, the annual meeting/annual convention may be postponed or canceled by the president if recommended by a majority of the board of governors.

Section J. Board of Governors Meetings

1. The Board of Governors must hold at least three (3) in-person meetings each year, one (1) immediately after the annual meeting, one (1) approximately six months following the annual meeting, and one (1) immediately before and during the next annual meeting.
2. Special meetings of the board of governors may be called by the president or chairman of the board of governors, or at the request of any six (6) members of the board of governors.
3. Time and place of the midyear meeting are determined by majority vote.
4. The ACA secretary sends notice of date, time, and place to all board of governor members.
 - a. Thirty (30) days notice is required for regular meetings.
 - b. Ten (10) days notice is required for special meetings.
 - c. Emergency special meetings may be called on shorter notice if the board of governors agrees by telephone conference.
5. Mail votes may be requested on specific issues and the decision of the vote is final if a majority of the board of governors votes.
6. Six (6) members are a quorum for all meetings of the board of governors.

Section K. Council of Delegates Meetings

1. There shall be an annual meeting each year. A record of all actions adopted by the Council of Delegates shall be conveyed to the House of Delegates in proper order.
2. It is mandatory that all ACA delegates or alternates attend this meeting unless properly excused by the Council President.
3. The annual meeting schedule should be as follows:
 - a. Bylaws and Resolutions Committees will meet one day before the start of the annual meeting.
 - b. Day One -- Will be reserved for the Council of Delegates meeting with all staff, Governors, and Officers on call for report.

c. Day Two -- Morning will be reserved for the Council of Delegates to meet if needed. If the Council has adjourned, the House of Delegates shall convene. All reports by Officers, Governors, Staff Committees, Commissions, and any special reports are to be completed during the first four hours of the session with advance notification of time constraints on individual reports.

d. Only the business of the House of Delegates will be conducted after 9 a.m. on the third and fourth days until close of business.

4. Voting. In the Council of Delegates each delegate shall have one (1) vote.

ARTICLE IX FINANCE

Section A. Fiscal Year. The fiscal year of ACA shall begin on October 1st and end on September 30th of the following year.

Section B. Bonding. All officers and employees having care, custody, or control of property belonging to ACA must be adequately bonded at ACA expense.

Section C. The Annual Budget.

1. The Board of Governors with the assistance of the Finance Committee and the Executive Vice President shall submit to the House of Delegates a balanced budget for the fiscal year.
2. The proposed budget is distributed to the Board of Governors and the House of Delegates thirty (30) days before the annual meeting by the Finance Committee. The final budget that is adopted by the Board of Governors is presented to the House of Delegates no later than the pre-annual meeting Delegate Caucus. The House of Delegates has final approval of the budget.
3. The Board of Governors is authorized to review the budget and make transfers as the best interests of ACA dictate. This action requires a two-thirds (2/3) vote of the Board of Governors. All budget transfers shall be submitted to the House of Delegates at the next annual meeting for approval. When income exceeds the projected budget income, the Board of Governors is authorized to use such excess income in the current fiscal year.
4. The sum of five million dollars (\$5,000,000) shall be placed in an emergency reserve fund account and an additional sum of one and

one-half million dollars (\$1,500,000.00) shall be placed in an operating reserve fund account. Said funds shall be invested under guidelines determined by the Board of Governors. The income from the emergency reserve fund account shall remain in the account while the account balance is below five million dollars (\$5,000,000). When the account balance is at five million dollars (\$5,000,000) or up to fifty percent (50%) of the annual realized income excluding asset appreciation may be used at the discretion of the Board of Governors for special emergency projects, the remaining fifty percent (50%) shall become part of the emergency reserve account.

5. In a fiscal emergency, the House of Delegates may, by a two-thirds (2/3) mail ballot vote, use the restricted emergency reserve fund, all or in part, for designated expenses and may transfer funds within the budget. A fiscal emergency relating to the emergency reserve fund account is defined as a situation, act or circumstance which threatens the solvency, perpetuation or existence of the ACA and which is beyond budgetary accommodation. Any emergency use of any funds within the emergency reserve fund requires a two-thirds (2/3) vote by both the Board of Governors and the House of Delegates. Any motion to withdraw funds from the emergency reserve fund shall have a provision for the timely replacement of those funds to the five million dollar (\$5,000,000) level.
6. Five percent (5%) of the anticipated annual dues income is budgeted to be placed into the emergency reserve fund account or the operating reserve account while the combined account balances are below six and one-half million dollars (\$6,500,000). The House of Delegates may, by majority vote, waive the five percent (5%) deposit.
7. Five percent (5%) of the anticipated annual dues income is budgeted to membership recruitment and retention to implement and maintain membership programs on an annual basis.

Section D. Balloting Procedure for Declaration of a Fiscal Emergency

1. An emergency shall be defined as a situation which the Board of Governors deems urgent enough to poll the House of Delegates by mail ballot, to determine if a two-thirds (2/3) majority of the House votes to determine that a state of fiscal emergency exists. If the House of Delegates determines that a fiscal emergency exists, the following procedure for emergency balloting shall be used.
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2. The House of Delegates shall be sent a ballot upon which a date shall be imprinted.
3. The ballot shall be mailed to the House of Delegates on the date imprinted on the ballot. If the date shall fall on a holiday or weekend, the day prior to the ballot date will be acceptable.
4. The ballot shall be returned to a designated accounting firm for tabulation by 5:00 p.m. on the close of business on the 21st day following the date imprinted on the ballot. If the 21st day shall fall on a holiday or weekend, the day following will be acceptable.
5. The first ballot shall be sent to the House of Delegates for the sole purpose of determining if the House of Delegates wishes to vote on the fiscal emergency appropriation by mail ballot, or to convene a special emergency meeting of the House of Delegates to provide for open discussion.
6. The first ballot shall be mailed in accordance with the procedures outlined in number 4 of this section.
7. If the House of Delegates votes to convene a special emergency meeting, it shall be within 30 days of receipt of the date upon which ballots were returned. Subsequent to any depletion of the Emergency Reserve Fund, the fund shall be restored to \$5 million in following annual budget(s) as a first priority budget item.
8. If the House of Delegates elects to vote on the emergency appropriation by mail ballot, it shall be mailed in accordance with the procedures outlined in number 4 of this section.

Section E. Treasurer.

1. The treasurer is the Chairman of the Finance Committee.

ARTICLE X INDEMNIFICATION

Each person who is or shall hereafter become a governor, officer, committee or commission member or employee of ACA, to the extent not prohibited by applicable law, shall be indemnified against all judgments, decrees, orders and findings rendered or entered against him/her and all costs and expenses reasonably incurred by or imposed upon him/her in connection with or resulting from any action, suit or proceedings or threat thereof, to which he/she is or may be made a party by reason of his/her being or having been a governor, officer, committee or commission member or employee of the ACA (whether or not he/she shall be a governor, officer, committee, or commission officer or employee or officer at the time), except judgment, decrees, orders, findings,

costs and expenses incurred in or imposed in relation to matters as to which a recovery shall be had against him/her by reason of his/her having been finally adjudged in such action, suit or proceeding to have been guilty of bad faith, willful misfeasance or malfeasance. The foregoing right to indemnity

(a) Shall include reimbursement of the amounts and expenses paid in settling any such action, suit or proceeding, or threat thereof, if settling the same is for the best interest of ACA,

(b) Shall not be exclusive of other rights to which such governor, officer, committee or commission member or employee may be entitled as a matter of law, and

(c) Shall ensure to the benefit of the heirs, executors and administrators of such governor, officer, committee or commission member or employee.

ARTICLE XI PARLIAMENTARY AUTHORITY

Section A. Robert's Rules of Order, Newly Revised, Current Edition, is to apply to all questions of procedure and parliamentary law not specified in these bylaws, the Articles of Incorporation, or other rules of the American Chiropractic Association.

ARTICLE XII AMENDMENTS

Section A. In years ending in an even number, these bylaws and the Articles of Incorporation may be amended by a two-thirds (2/3) vote of the House of Delegates provided the proposed amendment has been filed with the ACA secretary at least sixty (60) days prior to the meeting. Proposed amendments that fail to meet notice requirements may be considered only after the proposed amendment is designated as "emergency" after review by the Council of Delegates and by two-thirds (2/3) of the House of Delegates. In odd numbered calendar years, these bylaws and Articles of Incorporation may be amended by two-thirds (2/3) vote of the House of Delegates, only after the proposed amendment is designated as "emergency" after review by the Council of Delegates and by two-thirds (2/3) of the House of Delegates.

Section B. All proposed amendments, with the exception of those designated as "emergency," are to be mailed to all delegates and alternates at least thirty (30) days prior to the meeting.

Section C. Amendments may be proposed by a member of the House of Delegates or any subsidiary body of ACA or by petition of ten (10) general members.

FORM 990 RENTAL INCOME STATEMENT 1

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
BUILDING - OFFICE SPACE	1	221,012.
TOTAL TO FORM 990, PART I, LINE 6A		221,012.

FORM 990 RENTAL EXPENSES STATEMENT 2

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
RENTAL EXPENSES		205,225.	
- SUBTOTAL -	1		205,225.
TOTAL TO FORM 990, PART I, LINE 6B			205,225.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
UNREALIZED LOSS ON INVESTMENTS	311,335.
TOTAL TO FORM 990, PART I, LINE 20	311,335.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
OTHER PERSONNEL COSTS	10,384.			
OFFICE COSTS	158,325.			
COMPUTER SERVICES	78,382.			
LOCAL TAXES	18,420.			
UTILITIES	22,605.			
BANK FEES	130,358.			
INSURANCE	14,846.			
HOUSEKEEPING	43,994.			

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 7

DESCRIPTION OF PROGRAM SERVICE TWO

MEMBERSHIP SERVICES & PRODUCTS - THE ASSOCIATION DEVOTES A SIGNIFICANT PORTION OF ITS RESOURCES TO SERVING THEIR EXISTING MEMBERS. SERVICES SPECIFICALLY DESIGNED AS MEMBERSHIP BENEFITS INCLUDE A VARIETY OF DISCOUNTS ON AFFINITY PRODUCTS, BOOKS, BROCHURES & PAMPHLETS FOR SALE DESIGNED TO IMPROVE PRACTICE MANAGEMENT & INFORMATION ON VARIOUS PROFESSIONAL DEVELOPMENTS, & 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 PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 8

DESCRIPTION OF PROGRAM SERVICE THREE

PUBLICATIONS - THE JOURNAL OF THE AMERICAN CHIROPRACTIC ASSOCIATION, ACA TODAY, CA CHRONICLES, THE ACA MEMBERSHIP DIRECTORY & OTHER NEWSLETTERS PUBLISHED BY VARIOUS COUNCILS PROVIDE VALUABLE MEMBERSHIP INFORMATION ABOUT ACA'S ACTIVITIES & NEW DEVELOPMENTS IN THE FIELD OF RESEARCH, CONTINUING PROFESSIONAL EDUCATION & REIMBURSEMENT ISSUES.

GRANTS

EXPENSES

TO FORM 990, PART III, LINE C

FORM 990 STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 9

DESCRIPTION OF PROGRAM SERVICE FOUR

PUBLIC AWARENESS & EDUCATION - ACA STRIVES TO PROVIDE THE GENERAL PUBLIC WITH INFORMATION ABOUT CHIROPRACTIC & ITS EFFECTIVENESS WHICH IS DONE LARGELY THROUGH PRESS RELEASES, INTERVIEWS WITH THE MEDIA, ADVERTISEMENTS IN NATIONAL PUBLICATIONS & SPECIFIC PUBLICATIONS FOR THE GENERAL PUBLIC.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE D		

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 10

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
GRANT	FNDN. FOR CHIROPRACTIC ED. & RES.	ARLINGTON, VA 22209	NONE	100,000.
GRANT	FED. OF CHIROPRACTIC LIC. BOARDS	GREELY, CO 80634	NONE	2,500.
GRANT	ASSOC. FOR THE HISTORY OF CHIRO.	DAVENPORT, IA 52803	NONE	1,000.
GRANT	AMERICAN PUBLIC HEALTH ASSOCIATION	WASHINGTON, DC 20001	NONE	750.
GRANT	CNCL OF CHIROPRACTIC GUIDELINES	CANTON, OH 44718	NONE	12,000.
GRANT	WORLD FEDERATION OF CHIROPRACTIC	TORONTO, ONTARIO, CANADA M4N 3N1	NONE	52,218.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				168,468.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 11

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
GRANTS & RESEARCH SERVICES		
TOTAL TO FORM 990, PART III, LINE E		

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 12

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
MARKETABLE EQUITY SECURITIES				1,989,254.	1,989,254.
CORPORATE BONDS		1,019,710.			1,019,710.
TO 990, LN 54 COL B		1,019,710.		1,989,254.	3,008,964.

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.	65,760.	19,823.
BUILDINGS	1,140,993.	1,140,993.	0.
BUILDINGS IMPROVEMENTS	324,021.	142,551.	181,470.
COMPUTER SOFTWARE	68,840.	68,840.	0.
FURNITURE AND FIXTURES	158,270.	158,270.	0.
OFFICE EQUIPMENT	73,502.	70,141.	3,361.
COMPUTER EQUIPMENT	100,439.	58,875.	41,564.
TOTAL TO FORM 990, PART IV, LN 57	2,390,067.	1,705,430.	684,637.

FORM 990 OTHER REVENUE INCLUDED ON FORM 990 STATEMENT 17

DESCRIPTION	AMOUNT
RENTAL EXPENSES	<205,225.>
TOTAL TO FORM 990, PART IV-A	<205,225.>

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 18

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DR. DARYL WILLS ARLINGTON, VA 22209	IMMEDIATE PAST PRESIDENT 2	0.	0.	0.
DR. GEORGE MCCLELLAND ARLINGTON, VA 22209	CHAIRMAN 2	0.	0.	30,000.
DR. DONALD KRIPPENDORF ARLINGTON, VA 22209	PRESIDENT 2	0.	0.	30,000.
DR. RICHARD BRASSARD ARLINGTON, VA 22209	VICE PRESIDENT 2	0.	0.	0.
DR. GLENN MANCEAUX ARLINGTON, VA 22209	PRES. COUNCIL OF DELEGATES 2	0.	0.	0.
DR. RICK MCMICHAEL ARLINGTON, VA 22209	VP. COUNCIL OF DELEGATES 2	0.	0.	0.
DR. BLAIR BAUER ARLINGTON, VA 22209	GOVERNOR 2	0.	0.	0.
DR. JAMES EDWARDS ARLINGTON, VA 22209	GOVERNOR 2	0.	0.	0.

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).

Note: 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)

Note: 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.

Type or print	Name of Exempt Organization AMERICAN CHIROPRACTIC ASSOCIATION	Employer identification number 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	
	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 |

- 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-month, for 990-T corporation) extension of time until MAY 16, 2005 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, 2003 , and ending SEP 30, 2004 .

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

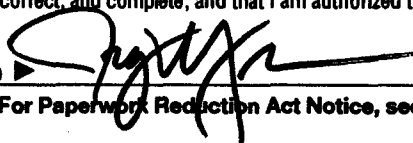
3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

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 \$ _____

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 \$ _____ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶  Title ▶ _____ Date ▶ 2/11/05

LHA For Paperwork Reduction Act Notice, see instruction Form 8868 (12-2000)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box **X**
- Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.

Type or print. File by the extended due date for filing the return. See instructions.	Name of Exempt Organization AMERICAN CHIROPRACTIC ASSOCIATION	Employer Identification number 42-0431375
	Number, street, and room or suite no. If a P.O. box, see instructions. 1701 CLARENDON BOULEVARD	For IRS use only
	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):

Form 990 Form 990-EZ Form 990-T (sec. 401(a) or 408(a) trust) Form 1041-A Form 5227 Form 8870

Form 990-BL Form 990-PF Form 990-T (trust other than above) Form 4720 Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- 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 is for.

4 I request an additional 3-month extension of time until **AUGUST 15, 2005**

5 For calendar year _____, or other tax year beginning **OCT 1, 2003** and ending **SEP 30, 2004**

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

7 State in detail why you need the extension
ADDITIONAL TIME NEEDED TO OBTAIN INFORMATION TO FILE AN ACCURATE RETURN.

8a 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 \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due.** Subtract line 8b from line 8a. 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 \$ **N/A**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature *[Signature]* Title *CRA* Date *5/1/05*

Notice to Applicant - To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- Other _____

EXTENSION APPROVED

Director _____ By: _____ Date **JUN 07 2005**

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension to be returned to an address different than the one entered above.

Type or print	Name AMERICAN CHIROPRACTIC ASSOCIATION
	Number and street (include suite, room, or apt. no.) Or a P.O. box number % MCGLADREY & PULLEN, 700 N FAIRFAX ST
	City or town, province or state, and country (including postal or ZIP code) ALEXANDRIA, VA 22314

