

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

2005

Open to Public Inspection

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

A For the 2005 calendar year, or tax year beginning **OCT 1, 2005** and ending **SEP 30, 2006**

ENVELOPE DATE MAR 30 2007

Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions	C Name of organization American Chiropractic Association Number and street (or P O box if mail is not delivered to street address) Room/suite 1701 Clarendon Boulevard 200 City or town, state or country, and ZIP + 4 Arlington, VA 22209	D Employer identification number 42-0431375 E Telephone number 703-276-8800 F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)
Website: www.acatoday.org		• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).	
Organization type (check only one) <input checked="" type="checkbox"/> 501(c) (6) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) If "Yes," enter number of affiliates N/A H(c) Are all affiliates included? N/A <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list) H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No I Group Exemption Number N/A	
Check here <input type="checkbox"/> if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.		M Check <input type="checkbox"/> if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)	
L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 5,753,122.			

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

	1 Contributions, gifts, grants, and similar amounts received			
	a Direct public support	1a	377,178.	
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ 377,178. noncash \$ _____)	1d		377,178.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		401,569.
	3 Membership dues and assessments	3		4,012,531.
	4 Interest on savings and temporary cash investments	4		22,372.
	5 Dividends and interest from securities	5		104,433.
	6 a Gross rents See Statement 1	6a	233,770.	
	b Less rental expenses See Statement 2	6b	196,473.	
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		37,297.
	7 Other investment income (describe _____)	7		
	8 a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
	b Less cost or other basis and sales expenses	8a		
	c Gain or (loss) (attach schedule)	8b		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
	8d			
	9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b Less direct expenses other than fundraising expenses	9b		
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
	10 a Gross sales of inventory, less returns and allowances	10a		
	b Less cost of goods sold	10b		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
	11 Other revenue (from Part VII, line 103)	11		601,269.
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		5,556,649.
	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 13 through 16)	17		5,400,999.
	18 Excess of revenue over expenses (deficit) for the year (subtract line 17 from line 12)	18		155,650.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		3,098,849.
	20 Other changes in net assets or fund balances (attach explanation)	20		19,273.
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		3,273,772.

SCANNED APR 27 2007

742 Net Assets

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13020329-739466-ACA

See Statement 3

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 \$ <u>59,250.</u> noncash \$ <u>0.</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22 59,250.		Statement 5	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 292,951.			
26 Other salaries and wages	26 1,613,665.			
27 Pension plan contributions	27 28,442.			
28 Other employee benefits	28 221,668.			
29 Payroll taxes	29 160,617.			
30 Professional fundraising fees	30			
31 Accounting fees	31 34,716.			
32 Legal fees	32 141,201.			
33 Supplies	33 74,088.			
34 Telephone	34 123,778.			
35 Postage and shipping	35 163,352.			
36 Occupancy	36 85,548.			
37 Equipment rental and maintenance	37 34,933.			
38 Printing and publications	38 757,487.			
39 Travel	39 145,695.			
40 Conferences, conventions, and meetings	40 442,845.			
41 Interest	41 18,393.			
42 Depreciation, depletion, etc. (attach schedule)	42 56,958.			
43 Other expenses not covered above (itemize):				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e _____	43e			
f _____	43f			
g See Statement 4	43g 945,412.			
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 5,400,999.			

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A, (ii) the amount allocated to Program services \$ N/A, (iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A.

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

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

What is the organization's primary exempt purpose? ▶ See Statement 8	Program Service Expenses (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a See Statement 6 (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
b See Statement 7 (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c Publications - The Journal of the American Chiropractic Association (on-line only), ACA News and other newsletters published by various councils provide valuable information about ACA's activities and new developments in the field of research, continuing education and reimbursement issues. (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d Public Awareness and Education - The ACA strives to provide the general public with information about chiropractic and its effectiveness which is done largely through press releases, interviews with the media, advertisements in national publications and specific publications for the general public. (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (attach schedule) See Statement 9 (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	

Part IV Balance Sheets (See the instructions.)

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

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing		150.
	46 Savings and temporary cash investments	1,613,250.	1,544,082.
	47 a Accounts receivable	192,836.	
	b Less: allowance for doubtful accounts	2,857.	189,979.
	48 a Pledges receivable		
	b Less: allowance for doubtful accounts		
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges	44,737.	74,729.
	54 Investments - securities Stmt 10 Stmt 11 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	3,234,814.	2,927,558.
	55 a Investments - land, buildings, and equipment: basis Stmt 16		
	b Less: accumulated depreciation		
56 Investments - other See Statement 12	0.	74,182.	
57 a Land, buildings, and equipment: basis	2,541,767.		
b Less: accumulated depreciation Stmt 13	1,828,399.	713,368.	
58 Other assets (describe Due from affiliate)	133,537.	80,254.	
59 Total assets (must equal line 74). Add lines 45 through 58	5,832,955.	5,604,302.	
Liabilities	60 Accounts payable and accrued expenses	598,106.	368,184.
	61 Grants payable		
	62 Deferred revenue	1,342,227.	1,206,964.
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable Stmt 14	774,271.	666,694.
	65 Other liabilities (describe See Statement 15)	19,502.	88,688.
66 Total liabilities. Add lines 60 through 65)	2,734,106.	2,330,530.	
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	2,210,199.	2,197,798.
	68 Temporarily restricted	888,650.	1,075,974.
	69 Permanently restricted		
	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		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
	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)	3,098,849.	3,273,772.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	5,832,955.	5,604,302.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a Total revenue, gains, and other support per audited financial statements		a	5,740,680.
b Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1	19,273.
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify): <u>Rental expenses - Part I, line 6b</u>	b4	196,473.
Add lines b1 through b4		b	215,746.
c Subtract line b from line a		c	5,524,934.
d Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1	31,715.
2	Other (specify): _____	d2	
Add lines d1 and d2		d	31,715.
e Total revenue (Part I, line 12) Add lines c and d		e	5,556,649.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a Total expenses and losses per audited financial statements		a	5,565,757.
b Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify): <u>Rental expense - Part I, line 6b</u>	b4	196,473.
Add lines b1 through b4		b	196,473.
c Subtract line b from line a		c	5,369,284.
d Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1	31,715.
2	Other (specify): _____	d2	
Add lines d1 and d2		d	31,715.
e Total expenses (Part I, line 17) Add lines c and d		e	5,400,999.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
See Statement 17		276,546.	11,405.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings	12		
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)		75b	X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?		75c	X
Note. Related organizations include section 509(a)(3) supporting organizations. If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization				
d	Does the organization have a written conflict of interest policy?		75d	X

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

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
George McClelland 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	1,000.	0.	0.
Daryl D. Wills 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	2,900.	0.	0.
James Edwards 1701 Clarendon Boulevard, #200 Arlington, VA 22209	0.	1,100.	0.	0.

Part VI Other Information (See the instructions.)

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X	
b	If "Yes," enter the name of the organization <u>American Chiropractic Foundation</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81 a	Enter direct or indirect political expenditures. (See line 81 instructions.)	81a		0.
b	Did the organization file Form 1120-POL for this year?	81b		X

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		X
c	Dues, assessments, and similar amounts from members	85c	4,012,531.
d	Section 162(e) lobbying and political expenditures	85d	277,844.
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	280,877.
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	<3,033.>
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 VA		
b	Number of employees employed in the pay period that includes March 12, 2005	90b	33
91 a	The books are in care of American Chiropractic Association Telephone no 703-276-8800 Located at 1701 Clarendon Boulevard, Arlington, VA ZIP + 4 22209		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country N/A	91c	X
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 the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a Journal	541800	286,720.			53,754.
b Seminar					61,095.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					4,012,531.
95 Interest on savings and temporary cash investments			14	22,372.	
96 Dividends and interest from securities			14	104,433.	
97 Net rental income or (loss) from real estate:					
a debt-financed property	531120	37,297.			
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a Royalties			15	443,370.	
b Mailing labels			13	14,645.	
c Other income			01	143,254.	
d					
e					
104 Subtotal (add columns (B), (D), and (E))		324,017.		728,074.	4,127,380.
105 Total (add line 104, columns (B), (D), and (E))					5,179,471.

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 the instructions.)

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

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

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

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

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

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

Please Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: *[Signature]* Date: 3/30/07
 Type or print name and title: Executive Vice President Kevin P. Corcoran

Preparer's signature: *[Signature]* Date: 03/29/07
 Check if self-employed: Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: Rogers & Company PLLC, 8300 Boone Boulevard, Suite 600, Vienna, VA 22182
 EIN: _____ Phone no: 703-893-0300

2005 DEPRECIATION AND AMORTIZATION REPORT
Form 990 Page 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	Land	Varies		.000	16	438,419.			438,419.			0.
2	Land improvements	Varies		20.00	16	85,583.			85,583.	68,526.		2,766.
3	Buildings	Varies		30.00	16	1140993.			1140993.	1140993.		0.
4	Building improvements	Varies		30.00	16	332,527.			332,527.	167,872.		25,551.
5	Computer software	Varies		3.00	16	80,344.			80,344.	68,840.		294.
6	Furniture and fixtures	Varies		5.00	16	159,508.			159,508.	158,270.		21.
7	Office equipment	Varies		5.00	16	99,196.			99,196.	76,699.		5,310.
8	Computer equipment	Varies		5.00	16	136,011.			136,011.	90,241.		23,016.
9	Leased assets	Varies		.000	16	69,186.			69,186.			0.
	* Total 990 Page 2 Depr					2541767.		0.	2541767.	1771441.	0.	56,958.

Form 990	Rental Income	Statement	1
Kind and Location of Property	Activity Number	Gross Rental Income	
Building - Office Space	1	233,770.	
Total to Form 990, Part I, line 6a		233,770.	

Form 990	Rental Expenses	Statement	2
Description	Activity Number	Amount	Total
Depreciation expense on building		14,158.	
Janitorial services		15,319.	
Trash removal		4,337.	
Security alarm		2,111.	
Building maintenance and repairs		38,595.	
Off-site storage		1,661.	
Utilities		23,525.	
Insurance		4,185.	
Real estate taxes		14,108.	
License taxes		2,945.	
Mortgage interest		18,392.	
Personnel expenses		57,137.	
- SubTotal -	1		196,473.
Total to Form 990, Part I, line 6b			196,473.

Form 990	Other Changes in Net Assets or Fund Balances	Statement	3
Description		Amount	
Net realized and unrealized gain		19,273.	
Total to Form 990, Part I, line 20		19,273.	

Form 990	Other Expenses			Statement 4
Description	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
Consultants	289,615.			
Office expenses	82,929.			
Computers services	114,776.			
Advertising	131,527.			
Dues	53,996.			
Subscriptions and seminars	25,807.			
Exhibits	5,373.			
Public Awareness	24,391.			
Surveys & studies	43,811.			
Bank fees	97,691.			
Insurance	23,490.			
Miscellaneous	409.			
Depreciation included in Part I, line 6b	<14,158.>			
Investment fees	31,715.			
Other personnel costs	16,494.			
Local taxes	17,546.			
Total to Fm 990, ln 43	945,412.			

Form 990	Cash Grants and Allocations			Statement 5
Classification	Donee's Name	Donee's Address	Donee's Relationship	Amount
Grant	Fndn. for Chiropractic Edu. & Research	Norwalk, IA, 50211-0400	None	26,000.
Grant	AMA Multi-Specialty Practice Expense	Chicago, IL, 60610	None	25,000.
Grant	ACA Political Action Committee	Arlington, VA, 22209	None	3,000.
Grant	Federation of Chiropractic Licensing Board	Greeley, CO, 80634	None	2,500.

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Grant	Foundation for Chiropractic Progress	Harrisburg, PA, 17102	None	1,000.
Grant	Association for the History of Chiropractic	Davenport, IA, 52803	None	1,000.
Grant	Other organizations	Various	None	750.
Total Included on Form 990, Part II, line 22				59,250.

Form 990 Statement of Program Service Accomplishments Statement 6

Description of Program Service One

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

	Grants	Expenses
To Form 990, Part III, line a		

Form 990 Statement of Program Service Accomplishments Statement 7

Description of Program Service Two

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

	Grants	Expenses
To Form 990, Part III, line b		

Form 990 Statement of Organization's Primary Exempt Purpose Part III Statement 8

Explanation

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

Form 990 Other Program Services Statement 9

Description of Other Program Services	Grants and Allocations	Expenses
Grants and Research Services		
Total to Form 990, Part III, line e		

Form 990	Non-Government Securities				Statement 10
Security Description	Cost/FMV	Corporate Stocks	Corporate Bonds	Other Publicly Traded Securities	Total Non-Gov't Securities
Corporate bonds	FMV		478,876.		478,876.
To Form 990, line 54, Col B			478,876.		478,876.

Form 990	Government Securities			Statement 11
Description	Cost/FMV	U.S. Government	State and Local Gov't	Total Gov't Securities
Government and agency securities	FMV	506,482.		506,482.
Total to Form 990, line 54, Col B		506,482.		506,482.

Form 990	Other Investments		Statement 12
Description		Valuation Method	Amount
Certificate of deposits		Market Value	74,182.
Total to Form 990, Part IV, line 56, Column B			74,182.

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.	71,292.	14,291.	
Buildings	1,140,993.	1,140,993.	0.	
Building improvements	332,527.	193,423.	139,104.	
Computer software	80,344.	69,134.	11,210.	
Furniture and fixtures	159,508.	158,291.	1,217.	
Office equipment	99,196.	82,009.	17,187.	

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Computer equipment	136,011.	113,257.	22,754.
Leased assets	69,186.	0.	69,186.
Total to Form 990, Part IV, ln 57	<u>2,541,767.</u>	<u>1,828,399.</u>	<u>713,368.</u>

Form 990 Other Notes and Loans Payable Statement 14

Lender's Name BB&T Bank
Terms of Repayment Due in full 12/01/11

<u>Date of Note</u>	<u>Maturity Date</u>	<u>Original Loan Amount</u>	<u>Interest Rate</u>
Various	12/01/11	0.	5.00%

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

Relationship of Lender
None

<u>Description of Consideration</u>	<u>FMV of Consideration</u>	<u>Balance Due</u>
None	0.	666,694.

Total included on Form 990, Part IV, line 64, Column B 666,694.

Form 990 Other Liabilities Statement 15

<u>Description</u>	<u>Amount</u>
Tenant deposits	19,502.
Capital lease obligations	69,186.
Total to Form 990, Part IV, line 65, Column B	<u>88,688.</u>

Form 990 Other Securities Statement 16

<u>Security Description</u>	<u>Cost/FMV</u>	<u>Other Securities</u>
Marketable equity securities	FMV	1,887,586.
Mortgage backed securities	FMV	54,614.
To Form 990, line 54, Col B		<u>1,942,200.</u>

Form 990

Part V-A - List of Officers, Directors,
Trustees and Key Employees

Statement 17

Name and Address	Title and Avrg Hrs/Wk	Compen- sation	Employee Ben Plan Expense Contrib Account	
Lewis J. Bazakos, MS, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Chairman, Gov. District 4 7.00	35,160.	0.	0.
Richard G. Brassard, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	President 7.00	34,200.	0.	0.
Glenn D. Manceaux, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Vice President 7.00	19,600.	0.	0.
Donald J. Krippendorf, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Immediate Past President 5.00	0.	0.	0.
William D. Pfeifer, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 1 3.00	0.	0.	0.
Linda Zange, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 2 3.00	0.	0.	0.
Mario A. Spoto, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 3 3.00	0.	0.	0.
John J. Gentile, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 5 3.00	0.	0.	0.
Jerry L. Gerrard, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 6 3.00	0.	0.	0.
Paul Smith, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Gov. District 7 3.00	0.	0.	0.
Rick A. McMichael, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Pres. Council of Delegates 3.00	0.	0.	0.

Keith S. Overland, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209	VP Council of Delegates 3.00	0.	0.	0.
Kevin P. Corcoran, CAE 1701 Clarendon Boulevard, #200 Arlington, VA 22209	Executive Vice President 40.00	187,586.	11,405.	0.
Totals Included on Form 990, Part V-A		<u>276,546.</u>	<u>11,405.</u>	<u>0.</u>

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

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

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545 1709

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**

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

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

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

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

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, No. 200	
	City, town or post office, state, and ZIP code For a foreign address, see instructions Arlington, VA 22209, VA 22209	

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

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

- The books are in the care of ▶ The American Chiropractic Association
 Telephone No ▶ 703-276-8800 FAX No ▶ _____
- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole group**, check this box ▶ If it is for part of the group, check this box ▶ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3 month (6-months for a Form 990-T corporation) extension of time until May 15, 2007 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, 2005, and ending SEP 30, 2006

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

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form 8868 (Rev 12-2004)

Certified Mail Receipt # 7005 1820 0002 1667 1305