

Return of Organization Exempt From Income Tax

2007

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

A For the 2007 calendar year, or tax year beginning OCT 1, 2007 and ending SEP 30, 2008

B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending. C Name of organization: American Chiropractic Association. D Employer identification number: 42-0431375. E Telephone number: 703-276-8800. F Accounting method: Cash, Accrual.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). H and I are not applicable to section 527 organizations.

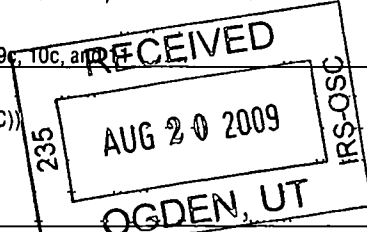
G Website: www.acatoday.org. H(a) Is this a group return for affiliates? Yes, No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

J Organization type (check only one): 501(c)(6), 4947(a)(1), 527. K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 5,517,607. M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

Part 1 Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 a Gross rents, b Less rental expenses, c Net rental income or (loss); 7 Other investment income; 8 a Gross amount from sales of assets other than inventory, b Less cost or other basis and sales expenses, c Gain or (loss), d Net gain or (loss); 9 Special events and activities; 10 a Gross sales of inventory, less returns and allowances, b Less cost of goods sold, c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.



ENVELOPE POSTMARK DATE AUG 14 2009

SCANNED SEP 15 2009

Part II Statement of Functional Expenses

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

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I. | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------|----------------------------|-----------------|
| 22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here <input type="checkbox"/> | | | Statement 5 | |
| 22b Other grants and allocations (attach schedule) (cash \$ <u>49,750</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here <input type="checkbox"/> | 49,750. | | | |
| 23 Specific assistance to individuals (attach schedule) | | | | |
| 24 Benefits paid to or for members (attach schedule) | | | | |
| 25a Compensation of current officers, directors, key employees, etc listed in Part V-A | 365,809. | | | |
| b Compensation of former officers, directors, key employees, etc listed in Part V-B | 7,500. | | | |
| c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 26 Salaries and wages of employees not included on lines 25a, b, and c | 1,955,470. | | | |
| 27 Pension plan contributions not included on lines 25a, b, and c | 40,811. | | | |
| 28 Employee benefits not included on lines 25a - 27 | 360,929. | | | |
| 29 Payroll taxes | 159,719. | | | |
| 30 Professional fundraising fees | | | | |
| 31 Accounting fees | 23,325. | | | |
| 32 Legal fees | 235,573. | | | |
| 33 Supplies | 33,563. | | | |
| 34 Telephone | 63,024. | | | |
| 35 Postage and shipping | 154,589. | | | |
| 36 Occupancy | 73,954. | | | |
| 37 Equipment rental and maintenance | 4,915. | | | |
| 38 Printing and publications | 620,231. | | | |
| 39 Travel | 305,315. | | | |
| 40 Conferences, conventions, and meetings | 337,068. | | | |
| 41 Interest | 16,288. | | | |
| 42 Depreciation, depletion, etc. (attach schedule) | 110,949. | | | |
| 43 Other expenses not covered above (itemize): | | | | |
| a _____ | | | | |
| b _____ | | | | |
| c _____ | | | | |
| d _____ | | | | |
| e _____ | | | | |
| f _____ | | | | |
| g See Statement 4 | 931,053. | | | |
| 44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15) | 5,849,835. | | | |

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

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

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

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

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| What is the organization's primary exempt purpose? ▶ See Statement 9 | Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others) |
| All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.) | |
| a See Statement 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, Week in Review and other newsletters published by various councils provide valuable information about ACA's activities and new developments in the field of research, continuing education and reimbursement issues. | |
| (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/> | |
| d See Statement 8 | |
| (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/> | |
| e Other program services (attach schedule) | |
| (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/> | |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶ | |

Part IV Balance Sheets (See the instructions.)

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

| | | (A) Beginning of year | (B) End of year |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------|
| Assets | 45 Cash - non-interest-bearing | 150. | 150. |
| | 46 Savings and temporary cash investments | 1,127,890. | 607,322. |
| | 47 a Accounts receivable | 47a 122,030. | |
| | b Less: allowance for doubtful accounts | 47b 2,733. | 47c 119,297. |
| | 48 a Pledges receivable | 48a | |
| | b Less: allowance for doubtful accounts | 48b | 48c |
| | 49 Grants receivable | | 49 |
| | 50 a Receivables from current and former officers, directors, trustees, and key employees | | 50a |
| | b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | 50b |
| | 51 a Other notes and loans receivable | 51a | |
| | b Less allowance for doubtful accounts | 51b | 51c |
| | 52 Inventories for sale or use | | 52 |
| | 53 Prepaid expenses and deferred charges | 59,147. | 53 18,679. |
| | 54 a Investments - publicly-traded securities Stmt 11 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV | 883,036. | 54a 673,131. |
| | b Investments - other securities Stmt 16 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV | 2,699,773. | 54b 1,689,265. |
| 55 a Investments - land, buildings, and equipment: basis | 55a | | |
| b Less: accumulated depreciation | 55b | 55c | |
| 56 Investments - other | 125,646. | 56 0. | |
| 57 a Land, buildings, and equipment: basis | 57a 2,998,025. | | |
| b Less: accumulated depreciation Stmt 12 | 57b 1,945,941. | 57c 1,052,084. | |
| 58 Other assets, including program-related investments (describe ▶ See Statement 13) | 43,278. | 58 132,880. | |
| 59 Total assets (must equal line 74). Add lines 45 through 58 | 5,901,188. | 59 4,292,808. | |
| Liabilities | 60 Accounts payable and accrued expenses | 638,481. | 60 545,005. |
| | 61 Grants payable | | 61 |
| | 62 Deferred revenue | 1,022,528. | 62 911,318. |
| | 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 | 563,214. | 64b 444,864. |
| | 65 Other liabilities (describe ▶ See Statement 15) | 229,003. | 65 366,056. |
| 66 Total liabilities. Add lines 60 through 65 | 2,453,226. | 66 2,267,243. | |
| 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 | 2,233,859. | 67 811,462. |
| | 68 Temporarily restricted | 1,214,103. | 68 1,214,103. |
| | 69 Permanently restricted | | 69 |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74. | | |
| | 70 Capital stock, trust principal, or current funds | | 70 |
| | 71 Paid-in or capital surplus, or land, building, and equipment fund | | 71 |
| | 72 Retained earnings, endowment, accumulated income, or other funds | | 72 |
| 73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21) | 3,447,962. | 73 2,025,565. | |
| 74 Total liabilities and net assets/fund balances. Add lines 66 and 73 | 5,901,188. | 74 4,292,808. | |

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 | 4,541,486. |
| b | Amounts included on line a but not on Part I, line 12: | | | |
| 1 | Net unrealized gains on investments | b1 | <942,433.> | |
| 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 | 147,736. | |
| | Add lines b1 through b4 | | | b <794,697.> |
| c | Subtract line b from line a | | | c 5,336,183. |
| d | Amounts included on Part I, line 12, but not on line a: | | | |
| 1 | Investment expenses not included on Part I, line 6b | d1 | 33,688. | |
| 2 | Other (specify): _____ | d2 | | |
| | Add lines d1 and d2 | | | d 33,688. |
| e | Total revenue (Part I, line 12). Add lines c and d | | | e 5,369,871. |

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

| | | | | |
|---|------------------------------------------------------------|----|----------|--------------|
| a | Total expenses and losses per audited financial statements | | a | 5,963,883. |
| 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 | 147,736. | |
| | Add lines b1 through b4 | | | b 147,736. |
| c | Subtract line b from line a | | | c 5,816,147. |
| d | Amounts included on Part I, line 17, but not on line a: | | | |
| 1 | Investment expenses not included on Part I, line 6b | d1 | 33,688. | |
| 2 | Other (specify): _____ | d2 | | |
| | Add lines d1 and d2 | | | d 33,688. |
| e | Total expenses (Part I, line 17). Add lines c and d | | | e 5,849,835. |

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 | | 325,412. | 40,397. | 0. |
| ----- | | | | |
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| Part V-A Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i> | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ <u>13</u> | | |
| b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) | 75b | X |
| c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." If "Yes," attach a statement that includes the information described in the instructions | 75c | X |
| d Does the organization have a written conflict of interest policy? | 75d | X |

| Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits <i>(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.)</i> | (B) Loans and Advances | (C) Compensation (if not paid, enter -0-) | (D) Contributions to employee benefit plans & deferred compensation plans | (E) Expense account and other allowances |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------|---------------------------------------------------------------------------|------------------------------------------|
| Lewis J. Bazakos, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | 0. | 2,200. | 0. | 0. |
| Donald Krippendorf, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | 0. | 1,000. | 0. | 0. |
| Daryl D. Wills, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | 0. | 1,800. | 0. | 0. |
| Kenneth Padgett, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | 0. | 500. | 0. | 0. |
| James Edwards, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | 0. | 800. | 0. | 0. |
| J. Michael Flynn, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | 0. | 200. | 0. | 0. |
| George B. McClelland, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | 0. | 1,000. | 0. | 0. |
| ----- | | | | |

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

Form with multiple rows and columns for reporting organizational information, including sections 82a through 91b, with Yes/No columns and numerical data fields.

Part VI Other Information (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c X
 If "Yes," enter the name of the foreign country ▶ N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ▶
 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 <u>Journal</u> | 541800 | 439,301. | | | 560. |
| b <u>Seminar</u> | | | | | 111,801. |
| c _____ | | | | | |
| d _____ | | | | | |
| e _____ | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees and contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | 3,896,479. |
| 95 Interest on savings and temporary cash investments | | | 14 | 6,720. | |
| 96 Dividends and interest from securities | | | 14 | 113,749. | |
| 97 Net rental income or (loss) from real estate: | | | | | |
| a debt-financed property | 531120 | <33,471.> | | | |
| 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>Royalties</u> | | | 15 | 499,282. | |
| b <u>Mailing labels</u> | | | 13 | 9,016. | |
| c <u>Other income</u> | | | 01 | 100,002. | |
| d _____ | | | | | |
| e _____ | | | | | |
| 104 Subtotal (add columns (B), (D), and (E)) | | 405,830. | | 728,769. | 4,008,840. |
| 105 Total (add line 104, columns (B), (D), and (E)) | | | | | 5,143,439. |

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

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

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

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

| (A) Name, address, and EIN of corporation, partnership, or disregarded entity | (B) Percentage of ownership interest | (C) Nat | (D) | (E) |
|-------------------------------------------------------------------------------------|--------------------------------------------|------------|-----|-----|
| | % | | | |
| N/A | % | | | |
| | % | | | |
| | % | | | |

Part X Information Regarding Transfers Associated

(a) Did the organization, during the year, receive any funds, directly or indirectly, from any individual who is a disqualified person?

(b) Did the organization, during the year, pay premiums, directly or indirectly, on any contract with respect to which the organization is a disqualified person?

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

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

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

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

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

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

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

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

Please Sign Here

Signature of officer: *Janet Reed Fidgeley* Date: 8/13/09

Type or print name and title: Janet Reed Fidgeley

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: 08/07/09 Check if self-employed: Preparer's SSN or PTIN (See Gen Inst X):

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

| Asset No | Description | Date Acquired | Method | Life | Line No | Unadjusted Cost Or Basis | Bus % Excl | * Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|----------|----------------------------|---------------|--------|-------|---------|--------------------------|------------|----------------------|------------------------|--------------------------|-----------------|------------------------|
| 1 | Land | Varies | L | | | 438,419. | | | 438,419. | | | 0. |
| 2 | Land improvements | Varies | SL | 20.00 | 16 | 85,583. | | | 85,583. | 74,058. | | 2,101. |
| 3 | Buildings | Varies | SL | 30.00 | 16 | 1140993. | | | 1140993. | 1140923. | | 0. |
| 4 | Building improvements | Varies | SL | 30.00 | 16 | 461,020. | | | 461,020. | 226,061. | | 51,934. |
| 5 | Computer software | Varies | SL | 3.00 | 16 | 358,672. | | | 358,672. | 4,120. | | 14,203. |
| 6 | Furniture and fixtures | Varies | SL | 5.00 | 16 | 160,273. | | | 160,273. | 158,538. | | 261. |
| 7 | Office equipment | Varies | SL | 5.00 | 16 | 99,699. | | | 99,699. | 87,205. | | 5,139. |
| 8 | Computer equipment | Varies | SL | 5.00 | 16 | 184,180. | | | 184,180. | 128,981. | | 20,968. |
| 9 | Leased assets | Varies | SL | 5.00 | 16 | 69,186. | | | 69,186. | 15,725. | | 15,724. |
| | * Total 990 Page 2 Depr | | | | | 2998025. | | 0. | 2998025. | 1835611. | 0. | 110,330. |

| Form 990 | Rental Income | Statement | 1 |
|------------------------------------|-----------------|---------------------|---|
| Kind and Location of Property | Activity Number | Gross Rental Income | |
| Building - Office Space | 1 | 114,265. | |
| Total to Form 990, Part I, line 6a | | 114,265. | |

| Form 990 | Rental Expenses | Statement | 2 |
|------------------------------------|-----------------|-----------|----------|
| Description | Activity Number | Amount | Total |
| Depreciation expense on building | | 25,967. | |
| Janitorial services | | 14,345. | |
| Trash removal | | 2,986. | |
| Security alarm | | 2,211. | |
| Building maintenance and repairs | | 19,852. | |
| Utilities | | 24,389. | |
| Insurance | | 3,163. | |
| Real estate taxes | | 18,826. | |
| License taxes | | 1,493. | |
| Real estate commissions | | 2,100. | |
| Mortgage interest | | 13,006. | |
| Personnel expenses | | 19,398. | |
| - SubTotal - | 1 | | 147,736. |
| Total to Form 990, Part I, line 6b | | | 147,736. |

| Form 990 | Other Changes in Net Assets or Fund Balances | Statement | 3 |
|---------------------------------------------------|----------------------------------------------|------------|---|
| Description | | Amount | |
| Net realized and unrealized losses on investments | | <942,433.> | |
| Total to Form 990, Part I, line 20 | | <942,433.> | |

| Form 990 | Other Expenses | | | Statement 4 |
|------------------------------------------------|-----------------|----------------------------|----------------------------------|--------------------|
| Description | (A) Total | (B) Program Services | (C) Management and General | (D) Fundraising |
| Consultants | 184,905. | | | |
| Office expenses | 3,938. | | | |
| Computers services | 43,708. | | | |
| Advertising | 132,236. | | | |
| Dues | 92,606. | | | |
| Surveys & studies | 65,688. | | | |
| Bank fees | 112,923. | | | |
| Insurance | 29,704. | | | |
| Investment fees | 33,688. | | | |
| Scholarships | 75,200. | | | |
| Depreciation included in Part I, line 6b | <25,967.> | | | |
| Research | 99,028. | | | |
| Miscellaneous | 19,972. | | | |
| Exhibits | 18,673. | | | |
| Local taxes | 21,003. | | | |
| EdInvest program | 11,036. | | | |
| SACA rebates | 12,712. | | | |
| Total to Fm 990, ln 43 | 931,053. | | | |

| | | | |
|----------|------------------------------------------|-----------|---|
| Form 990 | Cash Grants and Allocations to Others | Statement | 5 |
|----------|------------------------------------------|-----------|---|

| Class of Activity/Donee's Name and Address | Amount |
|--------------------------------------------------------------------------------------------------------------------|---------|
| Grant Foundation for Chiropractic Education & Research PO Box 400, 380 Wright Road Norwalk, IA 50211-0400 | 25,000. |
| Grant Foundation for Chiropractic Progress PO Box 560 Carmichael, CA 95609-0560 | 9,000. |
| Grant Federation of Chiropractic Licensing Boards 901 54th Avenue, Suite 101 Greeley, CO 80634 | 2,500. |
| Grant Association for the History of Chiropractic 1000 Brady Street Davenport, IA 52803 | 1,250. |
| Grant Council on Chiropractic Guidelines & Practice Parameters PO Box 2542 Lexington, SC 29071 | 12,000. |
| Total Included on Form 990, Part II, line 22b | 49,750. |

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, natural chiropractic care for all through full integration of doctors of chiropractic into the health delivery system. The Association accomplishes this by devoting a substantial part of its resources to issues that affect public policy and legislation, by seeking parity in reimbursement of its members from insurance companies and improving the quality of treatment and by carrying out a dynamic strategic plan to help ensure the professional growth and success of doctors of chiropractic. Fundraising costs associated with raising funds for the legal action fund are included in this category.

Grants

Expenses

To Form 990, Part III, line a

Form 990

Statement of Program Service Accomplishments

Statement 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 Program Service Accomplishments Statement 8

Description of Program Service Four

Public Awareness and Education - The Association 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 | Expenses |
|-------------------------------|--------|----------|
| To Form 990, Part III, line d | | |

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

Explanation

American Chiropractic Association (the Association) was formed to serve as a representative membership organization for the chiropractic profession.

Form 990 Non-Government Securities Statement 10

| Security Description | Cost/FMV | Corporate Stocks | Corporate Bonds | Other Publicly Traded Securities | Total Non-Gov't Securities |
|------------------------------|----------|------------------|-----------------|----------------------------------|----------------------------|
| Corporate bonds | FMV | | 359,027. | | 359,027. |
| To Form 990, line 54a, Col B | | | 359,027. | | 359,027. |

| 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 | 314,104. | | 314,104. |
| Total to Form 990, line 54a, Col B | | 314,104. | | 314,104. |

| Form 990 | Depreciation of Assets Not Held for Investment | | Statement 12 |
|-----------------------------------|------------------------------------------------|--------------------------|--------------|
| Description | Cost or Other Basis | Accumulated Depreciation | Book Value |
| Land | 438,419. | 0. | 438,419. |
| Land improvements | 85,583. | 76,159. | 9,424. |
| Buildings | 1,140,993. | 1,140,923. | 70. |
| Building improvements | 461,020. | 277,995. | 183,025. |
| Computer software | 358,672. | 18,323. | 340,349. |
| Furniture and fixtures | 160,273. | 158,799. | 1,474. |
| Office equipment | 99,699. | 92,344. | 7,355. |
| Computer equipment | 184,180. | 149,949. | 34,231. |
| Leased assets | 69,186. | 31,449. | 37,737. |
| Total to Form 990, Part IV, ln 57 | 2,998,025. | 1,945,941. | 1,052,084. |

| Form 990 | Other Assets | | Statement 13 |
|-------------------------------------|-------------------|-------------|--------------|
| Description | Beginning of Year | End of Year | |
| Due from affiliate | 43,278. | 16,979. | |
| Deferred lease asset | 0. | 115,901. | |
| Total to Form 990, Part IV, line 58 | 43,278. | 132,880. | |

Form 990 Other Notes and Loans Payable Statement 14

| Lender's Name | | Terms of Repayment | | |
|--------------------------------------------------------|---------------|----------------------|----------------------|-------------|
| BB&T Bank | | Due in full 12/01/11 | | |
| Date of Note | Maturity Date | Original Loan Amount | Interest Rate | |
| Various | 12/01/11 | 2,240,000. | 5.00% | |
| Security Provided by Borrower | | Purpose of Loan | | |
| Association's assets | | Purchase of assets | | |
| Relationship of Lender | | | | |
| None | | | | |
| Description of Consideration | | | FMV of Consideration | Balance Due |
| None | | | 0. | 444,864. |
| Total included on Form 990, Part IV, line 64, Column B | | | | 444,864. |

Form 990 Other Liabilities Statement 15

| Description | Beginning of Year | End of Year |
|-------------------------------------|-------------------|-------------|
| Tenant deposits | 15,467. | 19,576. |
| Capital lease obligations | 53,461. | 37,737. |
| Accrued termination benefit | 138,204. | 138,204. |
| Deferred compensation obligation | 21,871. | 20,539. |
| Line of credit | 0. | 150,000. |
| Total to Form 990, Part IV, line 65 | 229,003. | 366,056. |

| Form 990 | Other Securities | Statement | 16 |
|------------------------------|------------------|-------------------------|----|
| <u>Security Description</u> | <u>Cost/FMV</u> | <u>Other Securities</u> | |
| Marketable equity securities | FMV | 1,387,422. | |
| Annuities | FMV | 20,539. | |
| Mortgage backed securities | FMV | 253,316. | |
| Mutual funds | FMV | 27,988. | |
| To Form 990, line 54b, Col B | | <u>1,689,265.</u> | |

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

| <u>Name and Address</u> | <u>Title and Avrg Hrs/Wk</u> | <u>Compen- sation</u> | <u>Employee Ben Plan Contrib</u> | <u>Expense Account</u> |
|---------------------------------------------------------------------------------------|------------------------------------|-----------------------|----------------------------------|------------------------|
| John J. Gentile, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Chairman, Gov. District 5 15.00 | 36,300. | 0. | 0. |
| Glenn D. Manceaux, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | President 15.00 | 36,500. | 0. | 0. |
| Rick A. McMichael, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Vice President 15.00 | 20,400. | 0. | 0. |
| Richard G. Brassard, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Immediate Past President 8.00 | 0. | 0. | 0. |
| William D. Pfeifer, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Gov. District 1 5.00 | 0. | 0. | 0. |
| F. Dow Bates, DC, FACO, FICC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Gov. District 2 5.00 | 0. | 0. | 0. |
| Mario A. Spoto, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Gov. District 3 5.00 | 0. | 0. | 0. |

American Chiropractic Association

42-0431375

| | | | | |
|-------------------------------------------------------------------------------------|------------------------------------|-----------------|----------------|-----------|
| Robert D. Mastronardi, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Gov. District 4 5.00 | 0. | 0. | 0. |
| Jerry L. Gerrard, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Gov. District 6 5.00 | 0. | 0. | 0. |
| David G. Madison, DC, FACO 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Gov. District 7 5.00 | 0. | 0. | 0. |
| Joseph Morelli, DC, FICC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Gov. District 7 5.00 | 0. | 0. | 0. |
| Keith S. Overland, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Pres. Council of Delegates 5.00 | 0. | 0. | 0. |
| Anthony Hamm, DC 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | VP Council of Delegates 5.00 | 0. | 0. | 0. |
| Kevin P. Corcoran, CAE 1701 Clarendon Boulevard, #200 Arlington, VA 22209 | Executive Vice President 43.00 | 232,212. | 40,397. | 0. |
| Totals Included on Form 990, Part V-A | | <u>325,412.</u> | <u>40,397.</u> | <u>0.</u> |

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

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

Application for Extension of Time To File an Exempt Organization Return

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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

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

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

| | | |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Type or print | Name of Exempt Organization 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 | |

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

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

- The books are in the care of ▶ **American Chiropractic Association**
 Telephone No. ▶ **(703) 276-8800** FAX No. ▶ **(703) 243-2593**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **May 15, 2009**, 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, 2007**, and ending **SEP 30, 2008**.

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

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|-----|
| 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | |
| b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | |
| c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | N/A |

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

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box

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. You 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, No. 200 | 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.

• The books are in the care of **American Chiropractic Association**
 Telephone No **(703) 276-8800** FAX No **(703) 243-2593**

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **August 15, 2009**

5 For calendar year _____, or other tax year beginning **OCT 1, 2007**, and ending **SEP 30, 2008**

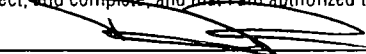
6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension
Additional time needed to compile third party information necessary to file a complete and 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 | 8a | \$ | |
| 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 | 8b | \$ | |
| 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 | Bc | \$ | 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 **CPA** Date **5-13-09**