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)

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

For the 2004 calendar year, or tax year beginning JUL 1, 2004 and ending JUN 30, 2005

Name of organization

INTERNATIONAL CHIROPRACTORS ASSOCIATION, INC.

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

1110 N GLEBE RD

City or town, state or country, and ZIP + 4

ARLINGTON, VA 22201

Employer identification number

D 42-0179650

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

Website: N/A

Organization type (check only one) X 501(c) 4947(a) 527

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.

Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12

2,339,368.

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

1 Contributions, gifts, grants, and similar amounts received:

a Direct public support

b Indirect public support

c Government contributions (grants)

d Total (add lines 1a through 1c) (cash $2,150. noncash $)

2 Program service revenue including government fees and contracts (from Part VII, line 93)

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) (subtract line 6b from line 6a)

7 Other investment income (describe )

8 a Gross amount from sales of assets other than inventory

b Less: cost or other basis and sales expenses

c Gain or (loss) (attach schedule)

d Net gain or (loss) (combine line 8c, columns (A) and (B))

Special events and activities (attach schedule). If any amount is from gaming, check here

a Gross revenue (not including of contributions reported on line 1a)

b Less: direct expenses other than fundraising expenses

c Net income or (loss) from special events (subtract line 9b from line 9a)

a Gross sales of inventory, less returns and allowances

b Less: cost of goods sold

c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)

Other revenue (from Part VII, line 103)

Program services (from line 44, column (B))

Management and general (from line 44, column (C))

Fundraising (from line 44, column (D))

Payments to affiliates (attach schedule)

Total expenses (add lines 16 and 44, column (A))

Excess or (deficit) for the year (subtract line 17 from line 12)

Net assets or fund balances at beginning of year (from line 73, column (A))

Other changes in net assets or fund balances (attach explanation)

Net assets or fund balances at end of year (combine lines 19, 19, and 20)

Page 1

Form 990 (2004)
### Part II Statement of Functional Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>(A) Total</th>
<th>(B) Program Services</th>
<th>(C) Management and General</th>
<th>(D) Fundraising</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 Grants and allocations (attach schedule)</td>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash $</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Noncash $</td>
<td></td>
<td></td>
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<tr>
<td>23 Specific assistance to individuals (attach schedule)</td>
<td>23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24 Benefits paid to or for members (attach schedule)</td>
<td>24</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>25 Compensation of officers, directors, etc.</td>
<td>98,837</td>
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<tr>
<td>26 Other salaries and wages</td>
<td>550,978</td>
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<tr>
<td>27 Pension plan contributions</td>
<td>18,637</td>
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<tr>
<td>28 Other employee benefits</td>
<td>74,242</td>
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<tr>
<td>29 Payroll taxes</td>
<td>53,604</td>
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<tr>
<td>30 Professional fundraising fees</td>
<td>30</td>
<td></td>
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<td></td>
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<tr>
<td>31 Accounting fees</td>
<td>14,500</td>
<td></td>
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<tr>
<td>32 Legal fees</td>
<td>47,935</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>33 Supplies</td>
<td>65,465</td>
<td></td>
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<tr>
<td>34 Telephone</td>
<td>32,976</td>
<td></td>
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<tr>
<td>35 Postage and shipping</td>
<td>195,117</td>
<td></td>
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<tr>
<td>36 Occupancy</td>
<td>105,973</td>
<td></td>
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<tr>
<td>37 Equipment rental and maintenance</td>
<td>171,160</td>
<td></td>
<td></td>
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<tr>
<td>38 Printing and publications</td>
<td>116,743</td>
<td></td>
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<tr>
<td>39 Travel</td>
<td>113,100</td>
<td></td>
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<tr>
<td>40 Conferences, conventions, and meetings</td>
<td>40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>41 Interest</td>
<td>41</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42 Depreciation, depletion, etc. (attach schedule)</td>
<td>2,873</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>43 Other expenses not covered above (itemize):</td>
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</tr>
<tr>
<td>43a</td>
<td></td>
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<td>43b</td>
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<td>43c</td>
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<td>43d</td>
<td></td>
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<tr>
<td>e SEE STATEMENT 4</td>
<td>694,232</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>44 Total of functional expenses (line 32 through 43).</td>
<td>2,356,372</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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

**See attached statement.**

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) non-exempt 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.)

<table>
<thead>
<tr>
<th>Description</th>
<th>(Grants and allocations $)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a SEE ATTACHED STATEMENT</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td></td>
</tr>
<tr>
<td>e Other program services (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>f Total of Program Service Expenses (should equal line 44, column (B), Program services)</td>
<td>▶</td>
</tr>
</tbody>
</table>
### Balance Sheets

**Part IV**  
**Assets**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>(A) Beginning of year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>45 Cash - non-interest-bearing</td>
<td>4,075</td>
<td>45</td>
</tr>
<tr>
<td>46 Savings and temporary cash investments</td>
<td></td>
<td>46</td>
</tr>
<tr>
<td>47 Accounts receivable</td>
<td>44,082</td>
<td></td>
</tr>
<tr>
<td>b Less: allowance for doubtful accounts</td>
<td>46,275</td>
<td>47c</td>
</tr>
<tr>
<td>48 Pledges receivable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Less: allowance for doubtful accounts</td>
<td>48c</td>
<td></td>
</tr>
<tr>
<td>49 Grants receivable</td>
<td></td>
<td>49</td>
</tr>
<tr>
<td>50 Receivables from officers, directors, trustees, and key employees</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>51 Other notes and loans receivable</td>
<td>51a</td>
<td></td>
</tr>
<tr>
<td>b Less: allowance for doubtful accounts</td>
<td>51b</td>
<td>51c</td>
</tr>
<tr>
<td>52 Inventories for sale or use</td>
<td>81,964</td>
<td>52</td>
</tr>
<tr>
<td>53 Prepaid expenses and deferred charges</td>
<td>56,624</td>
<td>53</td>
</tr>
<tr>
<td>54 Investments - securities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Investments - land, buildings, and equipment, basis</td>
<td></td>
<td>54</td>
</tr>
<tr>
<td>b Less: accumulated depreciation</td>
<td>55b</td>
<td>55c</td>
</tr>
<tr>
<td>56 Investments - other</td>
<td>SEE STATEMENT 5</td>
<td></td>
</tr>
<tr>
<td>57 Land, buildings, and equipment, basis</td>
<td>313,914</td>
<td></td>
</tr>
<tr>
<td>b Less: accumulated depreciation</td>
<td>308,697</td>
<td>57c</td>
</tr>
<tr>
<td>58 Other assets (describe )</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Liabilities**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>(A) Beginning of year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>59 Total assets (add lines 45 through 58) (must equal line 74)</td>
<td>195,548</td>
<td>59</td>
</tr>
<tr>
<td>60 Accounts payable and accrued expenses</td>
<td>312,994</td>
<td>60</td>
</tr>
<tr>
<td>61 Grants payable</td>
<td></td>
<td>61</td>
</tr>
<tr>
<td>62 Deferred revenue</td>
<td>302,574</td>
<td>62</td>
</tr>
<tr>
<td>63 Loans from officers, directors, trustees, and key employees</td>
<td>STMT 6</td>
<td></td>
</tr>
<tr>
<td>64 a Tax-exempt bond liabilities</td>
<td>35,000</td>
<td>64a</td>
</tr>
<tr>
<td>b Mortgages and other notes payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65 Other liabilities (describe )</td>
<td>SEE STATEMENT 8</td>
<td></td>
</tr>
</tbody>
</table>

**Organizations that do not follow SFAS 117, check here □ and complete lines 67 through 69 and lines 73 and 74.**

<table>
<thead>
<tr>
<th>Account Description</th>
<th>(A) Beginning of year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>67 Unrestricted</td>
<td>-467,396</td>
<td>-405,877</td>
</tr>
<tr>
<td>68 Temporarily restricted</td>
<td></td>
<td>68</td>
</tr>
<tr>
<td>69 Permanently restricted</td>
<td></td>
<td>69</td>
</tr>
<tr>
<td>70 Capital stock, trust principal, or current funds</td>
<td>70</td>
<td></td>
</tr>
<tr>
<td>71 Paid-in capital surplus, or land, building, and equipment fund</td>
<td>71</td>
<td></td>
</tr>
<tr>
<td>72 Retained earnings, endowment, accumulated income, or other funds</td>
<td>72</td>
<td></td>
</tr>
<tr>
<td>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)</td>
<td>-467,396</td>
<td>-405,877</td>
</tr>
<tr>
<td>74 Total liabilities and net assets / fund balances (add lines 66 and 73)</td>
<td>195,548</td>
<td>74</td>
</tr>
</tbody>
</table>

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

<table>
<thead>
<tr>
<th>a</th>
<th>b</th>
<th>c</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>b</td>
<td>c</td>
</tr>
<tr>
<td>a</td>
<td>b</td>
<td>c</td>
</tr>
</tbody>
</table>

#### Notes:
- Add amounts on lines (1) through (4)
- Line a minus line b
- Amounts included on line 12, Form 990 but not on line a

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

<table>
<thead>
<tr>
<th>a</th>
<th>b</th>
<th>c</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>b</td>
<td>c</td>
</tr>
<tr>
<td>a</td>
<td>b</td>
<td>c</td>
</tr>
</tbody>
</table>

#### Notes:
- Add amounts on lines (1) through (4)
- Line a minus line b
- Amounts included on line 12, Form 990 but not on line a

### Part V List of Officers, Directors, Trustees, and Key Employees

<table>
<thead>
<tr>
<th>(A) Name and address</th>
<th>(B) Title and average hours per week devoted to position</th>
<th>(C) Compensation (If not paid, enter 0.)</th>
<th>(D) Contributions to employee benefit plans &amp; deferred compensation</th>
<th>(E) Expense account and other allowances</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEE STATEMENT 9</td>
<td>98,837</td>
<td>8,485</td>
<td>0.</td>
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</tbody>
</table>

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? If "Yes," attach schedule.
- [ ] Yes [x] No
<table>
<thead>
<tr>
<th>Part VI</th>
<th>Other Information</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>76</td>
<td>Did the organization engage in any activity not previously reported to the IRS?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>77</td>
<td>Were any changes made in the organizing or governing documents but not reported to the IRS?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>If &quot;Yes,&quot; attach a conforming copy of the changes.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>78a</td>
<td>Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>78b</td>
<td>If &quot;Yes,&quot; has it filed a tax return on Form 990-T for this year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>79</td>
<td>Was there a liquidation, dissolution, termination, or substantial contraction during the year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>80a</td>
<td>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?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If &quot;Yes,&quot; enter the name of the organization and check if exempt or nonexempt.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>81a</td>
<td>Enter direct or indirect political expenditures. See line 81 instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>81b</td>
<td>Did the organization file Form 1120-POL for this year?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>82a</td>
<td>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?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If &quot;Yes,&quot; 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.</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>83a</td>
<td>Did the organization comply with the public inspection requirements for returns and exemption applications?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>83b</td>
<td>Did the organization comply with the disclosure requirements relating to quid pro quo contributions?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>84a</td>
<td>Did the organization solicit any contributions or gifts that were not tax deductible?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If &quot;Yes,&quot; did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>85a</td>
<td>Were substantially all dues nondeductible by members?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>85b</td>
<td>Did the organization make only in-house lobbying expenditures of $2,000 or less?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Dues, assessments, and similar amounts from members</td>
<td>1,072,034</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Section 162(e) lobbying and political expenditures</td>
<td>16,588</td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>f</td>
<td>Taxable amount of lobbying and political expenditures (line 85d less 85e)</td>
<td>16,588</td>
<td></td>
</tr>
<tr>
<td>g</td>
<td>Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>h</td>
<td>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?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>86</td>
<td>501(c)(7) organizations: Entered: a) Imputation fees and capital contributions included on line 12</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>87</td>
<td>Gross receipts, included on line 12, for public use of club facilities</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>87a</td>
<td>Gross income from members or shareholders</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>88</td>
<td>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?</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>89a</td>
<td>Enter: Amount of tax imposed on the organization during the year under: section 4911</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>; section 4912; ; section 4955; ; section 4955</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>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?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If &quot;Yes,&quot; attach a statement explaining each transaction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90a</td>
<td>Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) Number of employees employed in the pay period that includes March 12, 2004</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>91</td>
<td>The books are in care of <strong>INTERNATIONAL CHIROPRACTORS ASSOCIATION</strong> Telephone no. 703-528-5000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**
- 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.
- **INTERNATIONAL CHIROPRACTORS ASSOCIATION,** 42-0179650
- **INC.**
- **42-0179650**
- **Page 5**
- **Form 990 (2004)**

**Location:**
- **1110 NORTH GLEBE ROAD SUITE 650, ARLINGTON, VA**
- **ZIP + 4:** 22201

**Telephone:**
- **703-528-5000**

**Form 990 (2004) Page 5**

**N/A**
### Part VII: Analysis of Income-Producing Activities

(See page 33 of the instructions.)

<table>
<thead>
<tr>
<th>Activity</th>
<th>(A) Business code</th>
<th>(B) Amount</th>
<th>(C) Exclusion code</th>
<th>(D) Amount</th>
<th>(E) Related or exempt function income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program service revenue:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a REVENUE</td>
<td>CONFERENCE &amp; SEMINAR</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b REVENUE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f Medicare/Medicaid payments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g Fees and contracts from government agencies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>94 Membership dues and assessments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>95 Interest on savings and temporary cash investments</td>
<td></td>
<td></td>
<td>14</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>96 Dividends and interest from securities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>97 Net rental income or (loss) from real estate:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a debt-financed property</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b not debt-financed property</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>98 Net rental income or (loss) from personal property</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>99 Other investment income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100 Gain or (loss) from sales of assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>other than inventory</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101 Net income or (loss) from special events</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>102 Gross profit or (loss) from sales of inventory</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>103 Other revenue:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a ROYALTIES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b ADVERTISING</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>104 Subtotal (add columns (B), (D), and (E))</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>223,217.</td>
</tr>
<tr>
<td>105 Total (add line 104, columns (B), (D), and (E))</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>200,790.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,881,475.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,305,482.</td>
</tr>
</tbody>
</table>

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.)

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 11

### Part IX: Information Regarding Taxable Subsidiaries and Disregarded Entities

(See page 34 of the instructions.)

<table>
<thead>
<tr>
<th>Name, address, and EIN of corporation, partnership, or disregarded entity</th>
<th>(A) Percentage of ownership interest</th>
<th>(B) Nature of activities</th>
<th>(D) Total income</th>
<th>(E) End-of-year assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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)

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. The preparer (other than officer) is based on all information of which preparer has any knowledge.

**Signature of officer**

<table>
<thead>
<tr>
<th>Please</th>
<th>Signature of officer</th>
<th>Date</th>
<th>Type or print name and title.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Robert P. James</td>
<td>6-12-07</td>
<td>EXECUTIVE DIRECTOR</td>
</tr>
</tbody>
</table>

**Preparer's signature**

<table>
<thead>
<tr>
<th>Please</th>
<th>Preparer's signature</th>
<th>Date</th>
<th>Check if self-employed</th>
<th>Preparer's SSN or PTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>R. James</td>
<td>JUN 07 2007</td>
<td>☐</td>
<td></td>
</tr>
</tbody>
</table>

**Preparer's name (or yours if self-employed), address, and ZIP + 4**

<table>
<thead>
<tr>
<th>Please</th>
<th>Preparer's name (or yours if self-employed), address, and ZIP + 4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HALST, BUZAS &amp; POWELL, LTD. 99 CANAL CENTER PLAZA, SUITE 230 ALEXANDRIA, VA 22314</td>
</tr>
</tbody>
</table>

**EIN**

<table>
<thead>
<tr>
<th>Please</th>
<th>EIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>11000507 755286 35035</td>
</tr>
</tbody>
</table>

**Phone no.**

<table>
<thead>
<tr>
<th>Please</th>
<th>Phone no.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2004 09040 INTERNATIONAL CHIROPRACTORS 35035 1</td>
</tr>
</tbody>
</table>
**DESCRIPTION**

**DISPOSAL OF LEASEHOLD IMPROVEMENTS**

<table>
<thead>
<tr>
<th>NAME OF BUYER</th>
<th>GROSS SALES PRICE</th>
<th>COST OR OTHER BASIS</th>
<th>EXPENSE OF SALE</th>
<th>DEPRECIATION</th>
<th>NET GAIN OR (LOSS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TO FM 990, PART I, LN 8</td>
<td>0.</td>
<td>40,248.</td>
<td>0.</td>
<td>40,248.</td>
<td>0.</td>
</tr>
</tbody>
</table>
### INCOME

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. GROSS RECEIPTS</td>
<td>78,246</td>
</tr>
<tr>
<td>2. RETURNS AND ALLOWANCES</td>
<td></td>
</tr>
<tr>
<td>3. LINE 1 LESS LINE 2</td>
<td>78,246</td>
</tr>
<tr>
<td>4. COST OF GOODS SOLD (LINE 13)</td>
<td>31,736</td>
</tr>
<tr>
<td>5. GROSS PROFIT (LINE 3 LESS LINE 4)</td>
<td>46,510</td>
</tr>
</tbody>
</table>

### COST OF GOODS SOLD

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. INVENTORY AT BEGINNING OF YEAR</td>
<td>81,964</td>
</tr>
<tr>
<td>7. MERCHANDISE PURCHASED</td>
<td>22,018</td>
</tr>
<tr>
<td>8. COST OF LABOR</td>
<td></td>
</tr>
<tr>
<td>9. MATERIALS AND SUPPLIES</td>
<td></td>
</tr>
<tr>
<td>10. OTHER COSTS</td>
<td></td>
</tr>
<tr>
<td>11. ADD LINES 6 THROUGH 10</td>
<td>103,982</td>
</tr>
<tr>
<td>12. INVENTORY AT END OF YEAR</td>
<td>72,246</td>
</tr>
<tr>
<td>13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)</td>
<td>31,736</td>
</tr>
<tr>
<td>DESCRIPTION</td>
<td>AMOUNT</td>
</tr>
<tr>
<td>------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>PRIOR PERIOD ADJUSTMENT</td>
<td>110,204</td>
</tr>
<tr>
<td>UNREALIZED GAIN</td>
<td>55.</td>
</tr>
<tr>
<td>TOTAL TO FORM 990, PART I, LINE 20</td>
<td>110,259</td>
</tr>
<tr>
<td>DESCRIPTION</td>
<td>(A) TOTAL</td>
</tr>
<tr>
<td>------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>COMMISSIONS</td>
<td>47,886.</td>
</tr>
<tr>
<td>TEMPORARY SERVICES</td>
<td>4,343.</td>
</tr>
<tr>
<td>INSURANCE</td>
<td>8,322.</td>
</tr>
<tr>
<td>OUTSIDE SERVICES</td>
<td>59,827.</td>
</tr>
<tr>
<td>ADVERTISING</td>
<td>12,249.</td>
</tr>
<tr>
<td>BANK/FINANCE CHARGES</td>
<td>44,628.</td>
</tr>
<tr>
<td>PAYROLL PROCESSING FEES</td>
<td>3,684.</td>
</tr>
<tr>
<td>CONSULTANTS</td>
<td>500.</td>
</tr>
<tr>
<td>DONATIONS</td>
<td>4,979.</td>
</tr>
<tr>
<td>DUES AND SUBSCRIPTIONS</td>
<td>9,604.</td>
</tr>
<tr>
<td>REGISTRATION FEES</td>
<td>88,350.</td>
</tr>
<tr>
<td>ROYALTIES</td>
<td>3,506.</td>
</tr>
<tr>
<td>DESIGN/LAYOUT</td>
<td>55,593.</td>
</tr>
<tr>
<td>TYPESETTING</td>
<td>31,990.</td>
</tr>
<tr>
<td>FREIGHT</td>
<td>34,961.</td>
</tr>
<tr>
<td>MAILING SERVICES</td>
<td>15,982.</td>
</tr>
<tr>
<td>REPAIRS/MAINTENANCE</td>
<td>7,470.</td>
</tr>
<tr>
<td>PLAQUES</td>
<td>10,272.</td>
</tr>
<tr>
<td>ENTERTAINMENT</td>
<td>5,346.</td>
</tr>
<tr>
<td>BAD DEBS</td>
<td>16,719.</td>
</tr>
<tr>
<td>MISCELLANEOUS</td>
<td>6,299.</td>
</tr>
<tr>
<td>TAXES/LICENSES</td>
<td>10,237.</td>
</tr>
<tr>
<td>FOOD SERVICE</td>
<td>48,658.</td>
</tr>
<tr>
<td>HONORARIUM</td>
<td>141,827.</td>
</tr>
<tr>
<td>PRESIDENT'S STIPEND</td>
<td>21,000.</td>
</tr>
<tr>
<td>TOTAL TO FM 990, LN 43</td>
<td>694,232.</td>
</tr>
<tr>
<td>DESCRIPTION</td>
<td>VALUATION METHOD</td>
</tr>
<tr>
<td>---------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>EQUITIES</td>
<td>MARKET VALUE</td>
</tr>
<tr>
<td>ACCRUED INCOME</td>
<td>MARKET VALUE</td>
</tr>
<tr>
<td><strong>TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B</strong></td>
<td></td>
</tr>
</tbody>
</table>

**INTERNATIONAL CHIROPRACTORS ASSOCIATION,**  42-0179650

**FORM 990**  OTHER INVESTMENTS  **STATEMENT 5**
**INTERNATIONAL CHIROPRACTORS ASSOCIATION,**

**FORM 990**  LOANS PAYABLE TO OFFICER'S, DIRECTOR'S, ETC.  **STATEMENT 6**

<table>
<thead>
<tr>
<th>LENDER'S NAME AND TITLE</th>
<th>ORIGINAL LOAN AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>HENDRICKSON NOTE PAYABLE</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATE OF NOTE</th>
<th>MATURITY DATE</th>
<th>TERMS OF REPAYMENT</th>
<th>INTEREST RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/01/04</td>
<td>03/31/05</td>
<td></td>
<td>5.75%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECURITY PROVIDED BY BORROWER</th>
<th>PURPOSE OF LOAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONAL FUNDS</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DESCRIPTION OF CONSIDERATION</th>
<th>FMV OF CONSIDERATION</th>
<th>BALANCE DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

TOTAL TO FORM 990, PART IV, LINE 63, COLUMN B
**INTERNATIONAL CHIROPRACTORS ASSOCIATION, 42-0179650**

**FORM 990 OTHER NOTES AND LOANS PAYABLE STATEMENT 7**

<table>
<thead>
<tr>
<th>LENDER'S NAME</th>
<th>TERMS OF REPAYMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>JAMES MONROE BANK-LINE OF CREDIT</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATE OF NOTE</th>
<th>MATURITY DATE</th>
<th>ORIGINAL LOAN AMOUNT</th>
<th>INTEREST RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>VARIOUS</td>
<td>VARIOUS</td>
<td>100,000.</td>
<td>7.75%</td>
</tr>
</tbody>
</table>

**SECURITY PROVIDED BY BORROWER**

UNSECURED

**RELATIONSHIP OF LENDER**

NONE

**DESCRIPTION OF CONSIDERATION**

FMV OF CONSIDERATION  BALANCE DUE

0.            11,471.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B

11,471.
<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCRUED VACATION</td>
<td>34,113</td>
</tr>
<tr>
<td>OTHER PAYABLES</td>
<td>25,291</td>
</tr>
<tr>
<td><strong>TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B</strong></td>
<td><strong>59,404</strong></td>
</tr>
</tbody>
</table>
### INTERNATIONAL CHIROPRACTORS ASSOCIATION

#### FORM 990

**PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

<table>
<thead>
<tr>
<th>NAME AND ADDRESS</th>
<th>TITLE AND AVRG HRS/WK</th>
<th>COMPENSATION</th>
<th>EMPLOYEE BEN PLAN CONTRIB</th>
<th>EXPENSE ACCOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOHN K MALTBY</td>
<td>PRESIDENT</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>1110 NORTH GLEBE RD STE 650</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARLINGTON, VA 22201</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DANIEL J MURPHY</td>
<td>VICE PRESIDENT</td>
<td>0.</td>
<td>0.</td>
<td>0.</td>
</tr>
<tr>
<td>1110 NORTH GLEBE RD STE 650</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARLINGTON, VA 22201</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GARY WALSEMANN</td>
<td>SECRETARY-TREASURER</td>
<td>0.</td>
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<td>MICHAEL S MCLEAN</td>
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<td>1110 NORTH GLEBE RD STE 650</td>
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<tr>
<td>ROBERT BRAILE</td>
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**STATEMENT  9**
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<th>Name</th>
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<tr>
<td>HUGO GIBSON</td>
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<td>1110 NORTH GLEBE RD STE 650, ARLINGTON, VA 22201</td>
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<td>DONALD W HIRSH</td>
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<td>1110 NORTH GLEBE RD STE 650, ARLINGTON, VA 22201</td>
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<tr>
<td>C J MERTZ</td>
<td>IMMEDIATE PAST PRESIDENT</td>
<td>1110 NORTH GLEBE RD STE 650, ARLINGTON, VA 22201</td>
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<td>JAMES E MUSICK</td>
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<tr>
<td>PINCHAS NOYMAN</td>
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<td>ERIC G RUSSELL</td>
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<td>BRAD ROBINSON</td>
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<td>ALAN LICHTER</td>
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<tr>
<td>RONALD HENDRICKSON</td>
<td>EXECUTIVE DIRECTOR</td>
<td>1110 NORTH GLEBE RD STE 650, ARLINGTON, VA 22201</td>
<td>98,837.8,485.0.</td>
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**TOTALS INCLUDED ON FORM 990, PART V**

<p>| 98,837.8,485.0.0. |</p>
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<td>FOUNDATION FOR THE ADVANCEMENT OF CHIROPRACTIC TENETS &amp; ISSUES</td>
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INTERNATIONAL CHIROPRACTORS ASSOCIATION, 42-0179650

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE EXPLANATION OF RELATIONSHIP OF ACTIVITIES

93A REPRESENT MEMBERS AND PROMOTE THE INTEREST OF CHIROPRACTICS BEFORE THE GENERAL PUBLIC

93B PROVIDES CONTINUING EDUCATION IN CHIROPRACTIC SKILLS AND PRACTICES AND A FORUM FOR DISCUSSION

94 RECEIVED FOR SERVICING AND REPRESENTING MEMBERS AND PROMOTING THEIR EDUCATION AND BUSINESS NEEDS.

102 PROVIDE EDUCATIONAL MATERIALS FOR CHIROPRACTORS, THEIR PATIENTS, AND THE GENERAL PUBLIC.
International Chiropractors Association  
EIN: 42-0179650  
Form 990  
June 30, 2005

Part III – Primary Exempt Purpose

To promote the philosophy science and art of the chiropractic profession and to promote better public health.

Part III – Statement of Program and Service Accomplishments

a.) Provide representation for professional chiropractors:

To represent 4,000 members and promote the interests of chiropractic before the general public, the media, other health care providers, insurance companies, research organizations and government bodies through such means as news releases, educational materials, health advisories to the public, books, correspondence, testimony and appearances. Offer membership benefits such as group health, professional liability and life insurance. Support the chiropractic education process through scholarships and support of seven affiliated educational institutions.

b.) Publications

Approximately 10,000 copies of a membership benefit magazine (International Review of Chiropractic) and approximately 360,000 copies of a newspaper (The Chiropractic Choice) containing scientific and other articles to assist in the practice of chiropractic were distributed this year to members, leaders in the profession and the majority of chiropractors throughout the world received the newspaper.

c.) Conferences

Organize regular educational seminars on topics important for professional development and enhanced clinical services, and to provide continuing education credit as required by states for relicensure of doctors of chiropractic. Approximately 2,500 individuals attended ICA-sponsored conferences this year.
International Chiropractors Association (ICA)
Supplemental Schedule to Form 990 - Depreciation Schedule
Tax Year 2004

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<th>Tax Yr. 2003</th>
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<th>Disposals</th>
<th>Prior Period Adjustment</th>
<th>Tax Yr. 2004</th>
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<td>Furniture &amp; Fixtures</td>
<td>86,579</td>
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<td>Computers</td>
<td>224,301</td>
<td>6,344</td>
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<td>Leasehold Improvements</td>
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<td>(40,248)</td>
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<td>351,128</td>
<td>6,344</td>
<td>(40,248)</td>
<td>(3,310)</td>
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<td>A/D F&amp;F</td>
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| Net                           | 5,056        |           |           |                         | 5,217        |