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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545 1150

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

2008

Department of the Treasury
Internal Revenue Service

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form

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

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning 7/01, 2008, and ending 6/30, 2009

B Check if applicable

- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

Please use IRS
label or
print or
type
See
Specific
Instructions

C
AMERICAN VETERINARY CHIROPRACTIC
ASSOCIATION
442154 E. 140 ROAD
BLUEJACKET, OK 74333

D Employer identification number

36-4403990

E Telephone number

918-784-2643

F Group Exemption
Number

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

G Accounting method Cash Accrual
Other (specify) ►

I Website: ► WWW.ANIMALCHIROPRACTIC.ORG

H Check ► if the organization is not
required to attach Schedule B (Form 990,
990-EZ, or 990-PF)

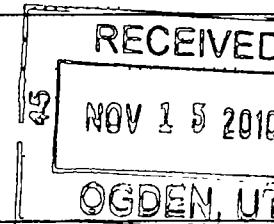
J Organization type (check only one) — 501(c) (6) (insert no) 4947(a)(1) or 527

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ 174,737.

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

R E V E N U E	1 Contributions, gifts, grants, and similar amounts received	1 785.
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 95,850.
	4 Investment income	4 463.
	5a Gross amount from sale of assets other than inventory	5a
	b Less cost or other basis and sales expenses	5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a 61,333.
	b Less direct expenses other than fundraising expenses	6b 24,449.
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c 36,884.
	7a Gross sales of inventory, less returns and allowances	7a 5,764.
	b Less cost of goods sold	7b 2,350.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 3,414.
	8 Other revenue (describe ► SEE STATEMENT 2)	8 10,542.
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9 147,938.
E X P E N S E S	10 Grants and similar amounts paid (attach schedule)	10
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 42,040.
	13 Professional fees and other payments to independent contractors	13 19,503.
	14 Occupancy, rent, utilities, and maintenance	14 3,000.
	15 Printing, publications, postage, and shipping	15 8,626.
	16 Other expenses (describe ► SEE STATEMENT 3)	16 57,731.
	17 Total expenses (add lines 10 through 16)	17 130,900.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 17,038.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 38,370.
C A N C E S T E C S	20 Other changes in net assets or fund balances (attach explanation)	20
	21 Net assets or fund balances at end of year Combine lines 18 through 20	21 55,408.



Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

L I 	(See the instructions for Part II)	(A) Beginning of year	(B) End of year
	22 Cash, savings, and investments	37,119.	22 86,600.
	23 Land and buildings	23	
	24 Other assets (describe ► SEE STATEMENT 4)	3,850.	24 5,813.
	25 Total assets	40,969.	25 92,413.
	26 Total liabilities (describe ► SEE STATEMENT 5)	2,599.	26 37,005.
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	38,370.	27 55,408.

26

Part V Other Information (Note the statement requirement in General Instruction V.)

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity Yes No 33 X

34 Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes Yes No 34 X

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T Yes No

a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? Yes No 35a X

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year? Yes No

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N Yes No 36 X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0

b Did the organization file **Form 1120-POL** for this year? Yes No 37b X

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return? Yes No 38a X

b If 'Yes,' complete Schedule L, Part II and enter the total amount involved Yes No 38b N/A

39 501(c)(7) organizations Enter

a Initiation fees and capital contributions included on line 9 Yes No 39a N/A

b Gross receipts, included on line 9, for public use of club facilities Yes No 39b N/A

40a 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 Yes No

b 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I Yes No 40b

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 Yes No 40c 0

d Enter amount of tax on line 40c reimbursed by the organization Yes No 40d 0

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T Yes No 40e X

41 List the states with which a copy of this return is filed ► NONE

42a The books are in care of ► LESLIE MEANS Telephone no ► 918-784-2231
 Located at ► BLUEJACKET, OK ZIP + 4 ► 74333

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 ► Yes No 42b X

See the instructions for exceptions and filing requirements for **Form TD F 90-22 1, Report of a Foreign Bank and Financial Accounts**
 c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country ► Yes No 42c X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 ► N/A N/A

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Yes No 44 X

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Yes No 45 X

Part VI

Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization(s) a section 527 organization?

	Yes	No
46		
47		
48		
49a		
49b		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

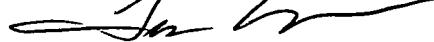
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
Total number of other employees paid over \$100,000 ►				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
Total number of other independent contractors receiving over \$100,000 ►		

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.

Sign Here



11-9-10

Date

Signature of officer

EXECUTIVE DIREC

► LESLIE MEANS
Type or print name and title

Paid Preparer's Use Only	Preparer's signature ► RANDY L LYNN	Date ► 8-1-10	Check if self-employed ► <input type="checkbox"/> N/A	Preparer's Identifying Number (See instructions) ► <input type="checkbox"/> N/A
	Firm's name (or yours if self-employed, address, and ZIP + 4) ► HUCKFELDT & SMITH, P.L.C. 2435 KIMBERLY ROAD, SUITE 290N BETTENDORF, IA 52722-3533	EIN ► N/A	Phone no ► (563) 355-5330	

May the IRS discuss this return with the preparer shown above? See instructions

BAA

► Yes No

Form 990-EZ (2008)

Department of the Treasury
Internal Revenue Service

- Must be completed by organizations that answer 'Yes' to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization **AMERICAN VETERINARY CHIROPRACTIC
ASSOCIATION**

Employer identification number
36-4403990

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

<input type="checkbox"/> Mail solicitations	<input type="checkbox"/> Solicitation of non-government grants
<input type="checkbox"/> Email solicitations	<input type="checkbox"/> Solicitation of government grants
<input type="checkbox"/> Phone solicitations	<input type="checkbox"/> Special fundraising events
<input type="checkbox"/> In-person solicitations	

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990EZ filers are not required to complete this table.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 ANNUAL CONFERE (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
	1 Gross receipts	59,201.			59,201.
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	59,201.			59,201.
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	24,449.			24,449.
	8 Direct expense summary Add lines 4- through 7 in column (d)				► 24,449.
	9 Net income summary Combine lines 3 and 8 in column (d)				► 34,752.

Part III **Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col. (c))
	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				►
	8 Net gaming income summary Combine lines 1 and 7 in column (d)				►

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' Explain

YES	NO
-----	----

9a

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' Explain

10a

11 Does the organization operate gaming activities with nonmembers?

11

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

12

13 Indicate the percentage of gaming activity operated in

- a The organization's facility
- b An outside facility

13a	%	YES	NO
13b	%		

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records.

Name ► _____

Address ► _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

- b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.

- c If 'Yes,' enter name and address

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided. ► _____

Director/officer

Employee

Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

- b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year. ► \$ _____

15a

17a

2008

FEDERAL STATEMENTS
AMERICAN VETERINARY CHIROPRACTIC
ASSOCIATION

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36-4403990

EXPLANATION OF AMENDED RETURN

RECORD ACCRUAL OF OFFICER BONUS AND RECLASS A PAID LIABILITY.

STATEMENT 2
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

MISC INCOME	\$ 10,542.
	TOTAL <u>\$ 10,542.</u>

STATEMENT 3
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

ADVERTISING AND PROMOTION	\$ 719.
BANK & CREDIT CARD FEES	3,508.
CONFERENCES, CONVENTIONS, AND MEETINGS	9,796.
DONATIONS	900.
DUES AND SUBSCRIPTIONS	1,727.
FACILITY EXP	216.
INFORMATION TECHNOLOGY	598.
INSURANCE	1,135.
MEALS & ENTERTAINMENT	22,983.
MISCELLANEOUS	30.
OFFICE EXPENSES	5,703.
PERMITS & LICENSES	10.
SOFTWARE	74.
TELEPHONE	3,189.
TRAVEL	7,143.
	TOTAL <u>\$ 57,731.</u>

STATEMENT 4
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
INVENTORIES	\$ 3,700.	\$ 4,130.
PREPAID EXPENSES AND DEFERRED CHARGES	0.	1,683.
PREPAID PAYROLL TAXES	150.	0.
	TOTAL <u>\$ 3,850.</u>	<u>\$ 5,813.</u>

STATEMENT 5
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 2,599.	\$ 7,035.
DEFERRED REVENUE	0.	29,970.
	TOTAL <u>\$ 2,599.</u>	<u>\$ 37,005.</u>

2008

FEDERAL STATEMENTS
AMERICAN VETERINARY CHIROPRACTIC
ASSOCIATION

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STATEMENT 6
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROVIDE EDUCATIONAL, SOCIAL & PROFESSIONAL SERVICES TO THE ANIMAL CHIROPRACTIC
COMMUNITY.