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Form **990**
 Department of the Treasury
 Internal Revenue Service

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

OMB No 1545-0047
2011
Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
 ASSOCIATION FOR BEHAVIOR ANALYSIS INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
 550 W CENTRE AVENUE SUITE 1

City or town, state or country, and ZIP + 4
 PORTAGE, MI 49024

D Employer identification number
 38-2123143

E Telephone number
 (269) 492-9310

G Gross receipts \$ 2,492,996

F Name and address of principal officer
 MARIA E MALOTT
 550 W CENTRE AVENUE SUITE 1
 PORTAGE, MI 49024

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) (6) (insert no) 4947(a)(1) or 527

J Website: ▶ ABAINTERNATIONAL.ORG

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1975 **M** State of legal domicile MI

Part I Summary

1 Briefly describe the organization's mission or most significant activities
 TO CONTRIBUTE TO THE WELL-BEING OF SOCIETY BY DEVELOPING, ENHANCING, AND SUPPORTING THE GROWTH AND VITALITY OF THE SCIENCE OF BEHAVIOR ANALYSIS THROUGH RESEARCH, EDUCATION AND PRACTICE

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	9
4 Number of independent voting members of the governing body (Part VI, line 1b)	9
5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	18
6 Total number of volunteers (estimate if necessary)	
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	603,401	310,116
9 Program service revenue (Part VIII, line 2g)	1,713,866	1,695,849
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	29,664	46,970
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	22,512	31,179
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,369,443	2,084,114
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,000	62,273
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,206,397	1,229,426
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,147,309	1,265,799
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,356,706	2,557,498
19 Revenue less expenses Subtract line 18 from line 12	12,737	-473,384

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	3,213,341	3,572,357
21 Total liabilities (Part X, line 26)	545,368	1,421,456
22 Net assets or fund balances Subtract line 21 from line 20	2,667,973	2,150,901

Part II Signature Block

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

Signature of officer: *****
 Date: 2012-05-18

MARIA E MALOTT Ph D CEO, SECRETARY/TREASURER
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature: DANIEL G MISSAD
 Date: 2012-04-27
 Check if self-employed

Preparer's taxpayer identification number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4: SIEGFRIED CRANDALL PC
 246 EAST KILGORE ROAD
 KALAMAZOO, MI 490025599

EIN ▶
 Phone no ▶ (269) 381-4970

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III Yes No

1 Briefly describe the organization's mission
TO CONTRIBUTE TO THE WELL-BEING OF SOCIETY BY DEVELOPING, ENHANCING, AND SUPPORTING THE GROWTH AND VITALITY OF THE SCIENCE OF BEHAVIOR ANALYSIS THROUGH RESEARCH, EDUCATION AND PRACTICE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)














4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		No
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 		No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> 		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> 		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> 		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> 		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I</i>		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Part II and IV</i>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Part III and IV</i>		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements		

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> <input checked="" type="checkbox"/>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> <input checked="" type="checkbox"/>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> <input checked="" type="checkbox"/>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> <input checked="" type="checkbox"/>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> <input checked="" type="checkbox"/>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a		No
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input checked="" type="checkbox"/>	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> <input checked="" type="checkbox"/>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No columns. Includes rows for 1a, 1b, 1c, 2a, 2b, 3a, 3b, 4a, 4b, 5a, 5b, 5c, 6a, 6b, 7, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9, 9a, 9b, 10, 10a, 10b, 11, 11a, 11b, 12a, 12b, 13, 13a, 13b, 13c, 14a, 14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	Yes	
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 MARIA E MALOTT
 550 W CENTRE AVENUE SUITE 1
 PORTAGE, MI 49024
 (269) 492-9312

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GREGORY J MADDEN AT-LARGE REPRESENTATIVE	10 0	X						0	0	0
(2) MICHAEL DOUGHER PRESIDENT-PAST	10 0	X		X				0	0	0
(3) RICHARD W MALOTT PRESIDENT	10 0	X		X				0	0	0
(4) ANTONIO M HARRISON STUDENT REPRESENTATIVE	10 0	X						0	0	0
(5) TIMOTHY R VOLLMER APPLIED REPRESENTATIVE	10 0	X						0	0	0
(6) KATHRYN SAUNDERS AT-LARGE REPRESENTATIVE	10 0	X						0	0	0
(7) MARIA MARTHA HUBNER INTERNATIONAL REPRESENTATIVE	10 0	X						0	0	0
(8) SARAH M DUNKEL-JACKSON STUDENT REPRESENTATIVE-PAST	10 0	X						0	0	0
(9) KURT SALZINGER PRESIDENT-ELECT	10 0	X		X				0	0	0
(10) RAYMOND C PITTS EXPERIMENTAL REPRESENTATIVE	10 0	X						0	0	0
(11) MEGAN ACLAN STUDENT REPRESENTATIVE-ELECT	10 0	X						0	0	0
(12) MARIA E MALOTT CEO, SECRETARY/TREAS	45 0			X	X	X		187,357	0	14,359
(13) LIAN SOH IT DIRECTOR	45 0					X		101,850	0	11,337

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a					
	b	Membership dues 1b	310,116				
	c	Fundraising events 1c					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f					
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total. Add lines 1a-1f ▶	310,116				
Program Service Revenue			Business Code				
	2a	ANNUAL CONVENTION	611430	1,197,536	1,197,536		
	b	INTERNATIONAL CONFERENCE	611430	134,410	134,410		
	c	PUBLICATIONS	511120	127,034	127,034		
	d	AUTISM CONFERENCE	611430	125,851	125,851		
	e	JOB PLACEMENT	561300	73,863	73,863		
	f	All other program service revenue		37,155	37,155		
g	Total. Add lines 2a-2f ▶		1,695,849				
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) ▶		36,507	36,507		
	4	Income from investment of tax-exempt bond proceeds . . ▶		0			
	5	Royalties ▶		0			
	6a	(i) Real		(ii) Personal			
		Gross rents	47,166				
		Less rental expenses	15,987				
		Rental income or (loss)	31,179				
	d	Net rental income or (loss) ▶		31,179	31,179		
	7a	(i) Securities		(ii) Other			
		Gross amount from sales of assets other than inventory	403,358				
		Less cost or other basis and sales expenses	392,895				
		Gain or (loss)	10,463				
	d	Net gain or (loss) ▶		10,463			
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a					
	b	Less direct expenses b					
c	Net income or (loss) from fundraising events . . ▶		0				
9a	Gross income from gaming activities See Part IV, line 19 a						
b	Less direct expenses b						
c	Net income or (loss) from gaming activities . . ▶		0				
10a	Gross sales of inventory, less returns and allowances a						
b	Less cost of goods sold b						
c	Net income or (loss) from sales of inventory . . ▶		0				
Miscellaneous Revenue		Business Code					
11a	_____						
b	_____						
c	_____						
d	All other revenue						
e	Total. Add lines 11a-11d ▶		0				
12	Total revenue. See Instructions ▶		2,084,114	1,763,535			

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	62,273			
2	Grants and other assistance to individuals in the United States See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	187,357			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	818,604			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	27,365			
9	Other employee benefits	113,652			
10	Payroll taxes	82,448			
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	16,512			
c	Accounting	3,396			
d	Lobbying	0			
e	Professional fundraising See Part IV, line 17	0			
f	Investment management fees	3,250			
g	Other	8,052			
12	Advertising and promotion	2,026			
13	Office expenses	26,705			
14	Information technology	20,040			
15	Royalties	0			
16	Occupancy	104,213			
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	714,492			
20	Interest	22,258			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	80,250			
23	Insurance	0			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	PUBLICATIONS	104,931			
b	BANK PROCESSING FEES	74,859			
c	COUNCIL & BOARDS	65,068			
d	MEMBERSHIPS, INDIVIDUAL	11,491			
e					
f	All other expenses	8,256			
25	Total functional expenses. Add lines 1 through 24f	2,557,498			
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	3,092	1	2,000
	2 Savings and temporary cash investments	228,189	2	549,289
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	5,404
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	0	9	95,658
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	2,218,300		
	b Less accumulated depreciation	411,182	10c	1,807,118
	11 Investments—publicly traded securities	1,108,632	11	1,112,888
	12 Investments—other securities See Part IV, line 11	0	12	0
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,213,341	16	3,572,357	
Liabilities	17 Accounts payable and accrued expenses	0	17	20,493
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	1,014,723
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	545,368	23	386,240
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	545,368	26	1,421,456
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,667,973	27	2,150,901
	28 Temporarily restricted net assets	0	28	0
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	2,667,973	33	2,150,901	
34 Total liabilities and net assets/fund balances	3,213,341	34	3,572,357	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,084,114
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,557,498
3	Revenue less expenses Subtract line 2 from line 1	3	-473,384
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,667,973
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-43,688
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	2,150,901

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:

Software Version:

EIN: 38-2123143

Name: ASSOCIATION FOR BEHAVIOR ANALYSIS INC

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2011

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization ASSOCIATION FOR BEHAVIOR ANALYSIS INC

Employer identification number 38-2123143

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		163,000		163,000
b Buildings		1,812,749	270,597	1,542,152
c Leasehold improvements				
d Equipment		242,551	140,585	101,966
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				1,807,118

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,084,114
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,557,498
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-473,384
4	Net unrealized gains (losses) on investments	4	-43,688
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-43,688
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-517,072

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	2,798,781
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-43,688
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	795,163
e	Add lines 2a through 2d	2e	751,475
3	Subtract line 2e from line 1	3	2,047,306
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	36,808
c	Add lines 4a and 4b	4c	36,808
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	2,084,114

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	2,543,835
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	14,413
e	Add lines 2a through 2d	2e	14,413
3	Subtract line 2e from line 1	3	2,529,422
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	28,076
c	Add lines 4a and 4b	4c	28,076
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	2,557,498

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
PART X, LINE 2	INCOME TAX FOOTNOTE	The Association is a not-for-profit organization that is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code and comparable state law, whereby only unrelated business taxable income, as defined by Section 509(a)(1) of the Code, is subject to federal income tax The Association currently has no unrelated business taxable income Accordingly, no provision for income taxes has been recorded Income tax returns for all years within federal statutes of limitation remain open to examination The Association is exempt from state income tax
PART XII, LINE 4B	AMOUNTS INCLUDED ON FORM 990, BUT NOT ON LINE 1	NET RENTAL INCOME of \$31,179, OFFSET AGAINST OCCUPANCY COSTS IN THE FINANCIAL STATEMENTS, PLUS, ACCRUED REVENUE OF \$5,629 AT DECEMBER 31, 2010, NOT REPORTED ON CASH BASIS IN 2010 = \$36,808
PART XIII, LINE 2D	AMOUNTS INCLUDED ON LINE 1, BUT NOT ON FORM 990, PART IX, LINE 25	PREPAID EXPENSES AT DECEMBER 31, 2010 OF \$45,592, DEDUCTED IN 2010 ON THE CASH BASIS, LESS, NET RENTAL INCOME, OFFSET AGAINST OCCUPANCY COSTS IN FINANCIAL STATEMENTS, OF \$(31,179) = \$14,413
PART XII, LINE 2D	AMOUNTS INCLUDED ON LINE 1 BUT NOT ON FORM 990, PART VIII, LINE 12	DEFERRED REVENUES AT DECEMBER 21, 2010, REPORTED ON 990 IN 2010, ON THE CASH BASIS
PART XIII, LINE 4B	AMOUNTS INCLUDED ON FORM 990, PART IX, LINE 25, BUT NOT ON LINE 1	ACCRUED EXPENSES AT DECEMBER 31, 2010, NOT REPORTED ON CASH BASIS, DEDUCTED ON RETURN IN 2011

Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

2011

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22. Attach to Form 990

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization ASSOCIATION FOR BEHAVIOR ANALYSIS INC

Employer identification number 38-2123143

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Row 1: SOCIETY FOR THE ADVANCEMENT OF BEHAVIOR ANALYSIS, EIN 38-2325364, 501 (C) (3), 62,273, AWARD FOR MAKING GRANTS.

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
3 Enter total number of other organizations listed in the line 1 table

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PART 1, LINE 2	PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS IN THE UNITED STATES	THE ASSOCIATION REVIEWS REPORTS FROM ITS SINGLE GRANTEE AGENCY (S A B A) THAT PRESENT BOTH PLANNED AND ACTUAL USES OF GRANTS RECEIVED OFFICIALS OF THE ASSOCIATION ARE INVOLVED IN THE DECISION-MAKING OF THE GRANTEE AGENCY, SO AS TO ASSURE COMPLIANCE WITH THE TERMS OF ITS GRANT AWARD

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
ASSOCIATION FOR BEHAVIOR ANALYSIS INC

Employer identification number

38-2123143

Part I Questions Regarding Compensation

	Yes	No
1a		
2	Yes	
4a		No
4b		No
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

1b

2 Yes

4a No

4b No

4c No

5a

5b

6a

6b

7

8

9

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.

5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes," to line 5a or 5b, describe in Part III.

6 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes," to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011
Open to Public Inspection

Name of the organization
ASSOCIATION FOR BEHAVIOR ANALYSIS INC

Employer identification number
38-2123143

Identifier	Return Reference	Explanation
PART VI, SECTION B, POLICIES, QUESTION 11A		THE ORGANIZATION'S CEO DISTRIBUTES FORM 990 TO ALL THE COUNCIL MEMBERS FOR REVIEW, PRIOR TO ITS SUBMISSION, TO THE IRS. COUNCIL MEMBERS HAVE THE OPPORTUNITY TO ASK QUESTIONS, AS NECESSARY. A CONFIRMATION FROM EACH MEMBER WITH APPROVAL OR REVISIONS IS NEEDED BEFORE SUBMISSION. THE SUBMISSION IS MADE BY REGULAR MAIL AND MEMBERS CAN REPLY EITHER ELECTRONICALLY OR IN WRITING. THE COUNCIL MEMBERS' RESPONSES ARE FILED IN THE ORGANIZATION'S ARCHIVES.
PART VI, SECTION B, POLICIES, LINE 12C		EACH YEAR, BEFORE THE ANNUAL MEETING, EACH INTERESTED PERSON SHALL COMPLETE AND SUBMIT THE CONFLICT OF INTEREST DISCLOSURE STATEMENT. IN ADDITION, IF THE ORGANIZATION PROPOSES TO ENTER INTO ANY TRANSACTION IN WHICH AN INTERESTED PERSON HAS A FINANCIAL INTEREST OR A DUALITY OF INTEREST, THE INTERESTED PERSON SHALL DISCLOSE THE EXISTENCE OF SUCH INTEREST WITH A STATEMENT OF THE FACTS. IF THE ORGANIZATION PROPOSES TO ENTER INTO ANY TRANSACTION WITH AN INTERESTED PERSON THAT INVOLVES A FINANCIAL INTEREST, BEFORE THE VOTE, THE BOARD SHALL (A) ATTEMPT TO OBTAIN DATA AS TO COMPARABILITY FROM WHICH IT CAN DETERMINE IF THE AMOUNT BEING PAID IS REASONABLE AND AT FAIR MARKET VALUE, (B) INVESTIGATE ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT AND REPORT ON WHETHER THE ORGANIZATION COULD ACHIEVE AT LEAST THE SAME RESULTS BY ENTERING INTO A TRANSACTION WITH SOMEONE WHO DOES NOT HAVE A FINANCIAL INTEREST, AND (C) RECOMMEND WHETHER THE TRANSACTION SHOULD BE APPROVED. IN A SITUATION INVOLVING A FINANCIAL INTEREST, AN INTERESTED PERSON MAY ATTEND A MEETING TO ANSWER QUESTIONS BUT LEAVE THE MEETING AND NOT PARTICIPATE IN THE DISCUSSION OF, AND ABSTAIN FROM VOTING ON, THE DECISION OF THE TRANSACTION.
PART VI, SECTION B, POLICIES, LINE 15B		THE COMPENSATION REVIEW PROCESS INCLUDES THE FOLLOWING: WHEN THE EXECUTIVE COUNCIL DISCUSSES COMPENSATION OF THE CEO AND ANY OTHER HIGHLY COMPENSATED EMPLOYEES, COUNCIL DISCUSSION AND VOTES TAKE PLACE IN A CLOSED SESSION AND IN THE ABSENCE OF INTERESTED PARTIES, INCLUDING FAMILY MEMBERS OF THE INDIVIDUALS BEING EVALUATED, IN THE EVENT THEY ARE MEMBERS OF THE COUNCIL. THE CEO WILL DISCLOSE IN WRITING ANY POTENTIAL CONFLICTS OF INTEREST ON ANY HIGHLY COMPENSATED EMPLOYEE BEFORE THE MEETING TO ENSURE THAT DELIBERATION OF COMPENSATION IS FREE OF CONFLICTS. DATA FROM CREDIBLE SOURCES OF TYPICAL COMPENSATION OF COMPARABLE POSITIONS IS ALSO AVAILABLE FOR THE COUNCIL MEMBERS TO REVIEW. THE ORGANIZATION'S PRESIDENT NOTIFIES THE CEO VERBALLY AND IN WRITING ABOUT THE RESULTS OF THE COMPENSATION REVIEW AFTER THE MEETING.
PART VI, SECTION C, DISCLOSURE, LINE 19		THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO ALL MEMBERS OF THE ASSOCIATION, SUCH INFORMATION IS AVAILABLE TO THE PUBLIC UPON REQUEST.
SCHEDULE R, RELATED ORGANIZATIONS, PART II, COLUMN B		SABA'S PRIMARY ACTIVITY IS TO PROVIDE FINANCIAL SUPPORT FOR THE ADVANCEMENT OF BEHAVIOR ANALYSIS.
PART XI, RECONCILIATION OF NET ASSETS, LINE 5		OTHER CHANGES IN NET ASSETS: CHANGE IN UNREALIZED LOSS ON INVESTMENTS (43,688)
PART XII, LINE 2C	CHANGE IN OVERSIGHT OF THE AUDIT	BASED ON A DECISION TO HAVE ITS FINANCIAL STATEMENTS AUDITED, BEGINNING IN 2011, THE ASSOCIATION CREATED A FINANCE COMMITTEE TO OVERSEE THE AUDIT.
PART XII, LINE 1	CHANGE IN ACCOUNTING	BASED ON A DECISION TO IMPROVE ITS FINANCIAL REPORTING AND INFORMATION RETURN PREPARATION, THE ASSOCIATION CHANGES ITS METHOD OF ACCOUNTING FROM THE CASH BASIS TO THE ACCRUAL BASIS OF ACCOUNTING.
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME GREGORY J. MADDEN TITLE AT-LARGE REPRESENTATIVE HOURS 5
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME MICHAEL DOUGHER TITLE PRESIDENT-PAST HOURS 5
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME RICHARD W. MALOTT TITLE PRESIDENT HOURS 5
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME ANTONIO M. HARRISON TITLE STUDENT REPRESENTATIVE HOURS
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME TIMOTHY R. VOLLMER TITLE APPLIED REPRESENTATIVE HOURS 5
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME KATHRYN SAUNDERS TITLE AT-LARGE REPRESENTATIVE HOURS 5
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME MARIA MARTHA HUBNER TITLE INTERNATIONAL REPRESENTATIVE HOURS 5
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME SARAH M. DUNKEL-JACKSON TITLE STUDENT REPRESENTATIVE-PAST HOURS
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME KURT SALZINGER TITLE PRESIDENT-ELECT HOURS 5
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME RAYMOND C. PITTS TITLE EXPERIMENTAL REPRESENTATIVE HOURS 5
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME MEGAN ACLAN TITLE STUDENT REPRESENTATIVE-ELECT HOURS
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME MARIA E. MALOTT TITLE CEO, SECRETARY/TREAS HOURS 10

Identifier

Return Reference

Explanation

HOURS DEVOTED FOR RELATED ORGANIZATION

FORM 990 PART VII

NAME LIAN SOH TITLE IT DIRECTOR HOURS

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2011

Open to Public Inspection

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization

ASSOCIATION FOR BEHAVIOR ANALYSIS INC

Employer identification number

38-2123143

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) SABA 550 W CENTRE AVENUE SUITE 1 PORTAGE, MI 49024 38-2325364	SEE SCH O	MI		7	NA		

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Sale of assets to related organization(s)

g Purchase of assets from related organization(s)

h Exchange of assets with related organization(s)

i Lease of facilities, equipment, or other assets to related organization(s)

j Lease of facilities, equipment, or other assets from related organization(s)

k Performance of services or membership or fundraising solicitations for related organization(s)

l Performance of services or membership or fundraising solicitations by related organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n Sharing of paid employees with related organization(s)

o Reimbursement paid to related organization(s) for expenses

p Reimbursement paid by related organization(s) for expenses

q Other transfer of cash or property to related organization(s)

r Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b	Yes	
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k	Yes	
1l		No
1m	Yes	
1n	Yes	
1o		No
1p		No
1q	Yes	
1r		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) SABA	B	62,273	
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier**Return Reference****Explanation****Schedule R (Form 990) 2011**

ASSOCIATION FOR BEHAVIOR ANALYSIS
Depreciation Expense [Depreciation]
GAAP

For the Period January 1, 2011 to December 31, 2011

Asset ID	Placed In service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
<i>Class: BUILDING - 550 W CENTRE</i>										
ABA001000	550 W CENTRE - LAND									
	03/19/2008	None	0 0	163,000.00	0.00	0.00	0.00	0.00	0.00	0.00
ABA001010	550 W CENTRE - RENTAL									
	03/19/2008	SL100FM	40 0	169,841.00	4,246.03	12,030.41	4,246.03	0.00	0.00	16,276.44
ABA001020	550 W CENTRE - BUILDING									
	10/15/2008	SL100FM	40 0	902,606.00	22,565.15	50,771.59	22,565.15	0.00	0.00	73,336.74
<i>Subtotal: BUILDING - 550 W CENTRE (3)</i>				1,235,447.00	26,811.18	62,802.00	26,811.18	0.00	0.00	89,613.18
<i>Class: BUILDING & IMPROVEMENTS</i>										
ABA000010	BUILDING									
	04/26/2002	SL100FM	25 0	250,195.00	10,007.80	87,568.25	10,007.80	0.00	0.00	97,576.05
ABA000020	BUILDING RENOVATIONS									
	08/12/2002	SL100FM	25 0	73,854.00	2,954.16	24,864.18	2,954.16	0.00	0.00	27,818.34
ABA000040	NEW PHONE LINES									
	10/22/2002	SL100FM	25 0	2,335.00	93.40	770.55	93.40	0.00	0.00	863.95
ABA000110	ROOF RERAIRS AND COSMETIC CHANGES									
	09/24/2002	SL100FM	25 0	4,743.00	189.72	1,581.00	189.72	0.00	0.00	1,770.72
ABA000580	NEW PARKING LOT									
	10/27/2004	SL100FM	20 0	8,336.50	416.83	2,605.19	416.83	0.00	0.00	3,022.02
ABA000590	FRONT DOOR									
	04/06/2005	SL100FM	25 0	2,105.00	84.20	484.15	84.20	0.00	0.00	568.35
ABA000640	UPSTAIRS AIR CONDITION HEAT PUMP									
	09/19/2005	SL100FM	25 0	2,855.00	114.20	609.07	114.20	0.00	0.00	723.27
ABA001030	550 W CENTRE - IMPROVEMENTS									
	10/15/2008	SL100FM	25 0	355,034.77	14,201.39	31,953.13	14,201.39	0.00	0.00	46,154.52
ABA001040	AIR CONDITIONER									
	10/15/2008	SL100FM	25 0	3,837.00	153.48	345.33	153.48	0.00	0.00	498.81
ABA001310	SIGN									
	03/24/2009	SL100FM	10 0	1,444.00	144.40	264.73	144.40	0.00	0.00	409.13
ABA001320	CARPET TILE									
	06/26/2009	SL100FM	10 0	1,172.00	117.20	185.57	117.20	0.00	0.00	302.77
ABA001330	AIR CONDITIONER									
	08/19/2009	SL100FM	40 0	2,540.00	63.50	100.54	63.50	0.00	0.00	164.04
ABA001340	FURNACE & AIR CONDITIONER									
	08/07/2009	SL100FM	40 0	5,036.00	125.90	178.36	125.90	0.00	0.00	304.26
ABA001350	REMODELING LOWER FLOOR									
	11/01/2010	SL100FM	40 0	21,270.00	531.75	88.62	531.75	0.00	0.00	620.37
ABA001360	AIR CONDITIONER									
	07/21/2010	SL100FM	40 0	2,995.00	74.88	37.44	74.88	0.00	0.00	112.32
ABA001370	FURNACE									
	11/16/2010	SL100FM	40 0	2,550.00	63.75	10.62	63.75	0.00	0.00	74.37
<i>Subtotal: BUILDING & IMPROVEMENTS (16)</i>				740,302.27	29,336.56	151,646.73	29,336.56	0.00	0.00	180,983.29
<i>Class: COMPUTER EQUIPMENT</i>										
ABA000050	CANNON IMAGE PRO									
	12/18/2002	SL100FM	5 0	3,293.00	0.00	3,293.00	0.00	0.00	-3,293.00	0.00
ABA000080	CSICO CATALYST 2950 24 PORT SWITCH									
	09/04/2002	SL100FM	5 0	955.00	0.00	955.00	0.00	0.00	-955.00	0.00
ABA000090	COMPUTER									
	09/04/2002	SL100FM	5 0	904.00	0.00	904.00	0.00	0.00	-904.00	0.00
ABA000120	COMPUTER									
	12/19/2002	SL100FM	5 0	1,414.00	0.00	1,414.00	0.00	0.00	-1,414.00	0.00
ABA000130	COMPUTERS									
	12/21/2002	SL100FM	5 0	4,775.00	0.00	4,775.00	0.00	0.00	-4,775.00	0.00
ABA000440	QUICKBOOKS POINT OF SALE SOFTWARE									
	05/30/2003	SL100FM	3 0	2,862.00	0.00	2,862.00	0.00	0.00	0.00	2,862.00

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE					
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr	
<i>Class. COMPUTER EQUIPMENT</i>											
ABA000450	HP 3 2 PC SYSTEM 12/18/2003	SL100FM	5 0	2,194.98	0 00	2,194.98	0.00	0.00	0.00	2,194.98	
ABA000460	HP 3.0 PC SYSTEM 12/18/2003	SL100FM	5 0	1,640.02	0 00	1,640.02	0.00	0.00	0.00	1,640.02	
ABA000470	WIRELESS PRINTER 12/18/2003	SL100FM	5 0	291.00	0.00	291.00	0.00	0.00	0.00	291.00	
ABA000550	IBM SERVER 11/30/2004	SL100FM	5 0	6,185.48	0.00	6,185.48	0.00	0.00	0.00	6,185.48	
ABA000560	HP LAZER JET PRINTER 12/09/2004	SL100FM	5 0	1,975.00	0.00	1,975.00	0.00	0.00	-1,975.00	0.00	
ABA000570	DELL INSPIRON 9200 12/24/2004	SL100FM	5 0	3,853.00	0 00	3,853.00	0 00	0.00	-3,853.00	0.00	
ABA000650	COYOTE E250SI EQUALIZER LOAD BALANCE 11/17/2005	SL100FM	5 0	3,820.00	0 00	3,820.00	0.00	0.00	0.00	3,820.00	
ABA000660	LAPTOP COMPUTER 11/21/2005	SL100FM	5 0	3,987.00	0.00	3,987.00	0 00	0.00	0.00	3,987.00	
ABA000670	SERVER DL 380 G4 KMAT CTO 12/14/2005	SL100FM	5 0	8,633.00	0 00	8,633.00	0.00	0.00	0.00	8,633.00	
ABA000680	1 HP 1150 DESKTOP PC AND MONITOR 12/16/2005	SL100FM	5 0	1,489.00	0 00	1,489.00	0 00	0.00	-1,489.00	0 00	
ABA000740	SONY PORTABLE HARDDRIVE 01/20/2006	SL100FM	10 0	1,432.37	143 24	716.20	143.24	0.00	0 00	859.44	
ABA000750	DL380 G4 KMAT CTO SERVER 01/26/2006	SL100FM	10 0	5,908.11	590 81	2,954.05	590.81	0 00	0.00	3,544.86	
ABA000760	HP DC5100 MICROTOWER 02/24/2006	SL100FM	10 0	896.97	89.70	441.02	89.70	0.00	0.00	530.72	
ABA000780	HP PAVILLION 1400Y DESKTOP PC 08/16/2006	SL100FM	10 0	753.52	75 35	332.80	75.35	0.00	0.00	408.15	
ABA000790	GATEWAY 21" LCD FLAT PANEL MONITOR 08/17/2006	SL100FM	10 0	529.99	53 00	234.08	53 00	0.00	0.00	287.08	
ABA000810	DUNDAS CHART FOR ASP.NET 10/03/2006	SL100FM	10 0	1,717.00	171.70	729.73	171.70	0.00	0.00	901.43	
ABA000820	TEST/ON SITE SERVER HP DL380 G4 7/3.6 2 MB 1 GB 11/27/2006	SL100FM	10 0	7,365.95	736 60	3,069.17	736.60	0 00	0.00	3,805.77	
ABA000830	H8890107 COMPAQ PRSARIO V6000T CT NB NOTEBOOK 12/19/2006	SL100FM	10 0	1,217.21	121.72	497.02	121.72	0.00	0.00	618.74	
ABA000840	3 MS VISUAL STUDIO PRO UPGRADES 12/27/2006	SL100FM	10 0	1,679.04	167.90	685.59	167.90	0 00	0.00	853.49	
ABA001050	DELL HARD DISK CARTRIDGE 02/21/2008	SL100FM	5 0	2,944.00	588 80	1,717.33	588.80	0.00	0 00	2,306.13	
ABA001060	DELL LATITUDE COMPUTER 03/14/2008	SL100FM	5 0	1,048.00	209 60	593.87	209.60	0 00	0.00	803.47	
ABA001070	DELL LAPTOP COMPUTER 04/30/2008	SL100FM	5 0	1,027.00	205.40	564.85	205.40	0.00	0.00	770.25	
ABA001080	4 HARD DRIVES - DISK STORAGE 05/13/2008	SL100FM	5 0	1,232.00	246.40	657.07	246.40	0.00	0.00	903.47	
ABA001090	CISCO ASA 5505 07/29/2008	SL100FM	3 0	1,086.00	181.00	905.00	181.00	0.00	0.00	1,086.00	
ABA001100	SERVER RACK 08/13/2008	SL100FM	5 0	1,172.00	234 40	566.47	234.40	0.00	0.00	800.87	
ABA001110	NETWORK SWITCHES 09/03/2008	SL100FM	5 0	4,532.00	906.40	2,114.93	906.40	0.00	0 00	3,021.33	
ABA001120	SURVEY SOFTWARE 09/21/2008	SL100FM	3 0	1,999.00	444.23	1,554.77	444.23	0.00	0 00	1,999.00	
ABA001130	DELL LAPTOP COMPUTER 10/25/2008	SL100FM	5 0	1,514.00	302 80	681.30	302.80	0.00	0 00	984.10	
ABA001140	DELL COMPUTER 10/28/2008	SL100FM	5 0	2,021.00	404 20	909.45	404.20	0 00	0.00	1,313.65	
ABA001150	UPS EQUIPMENT 10/28/2008	SL100FM	5 0	5,415.00	1,083.00	2,436.75	1,083.00	0.00	0.00	3,519.75	

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Class: COMPUTER EQUIPMENT</i>										
ABA001160	MICROSOFT VS PRO ED									
	11/24/2008	SL100FM	3 0	2,649.00	735.83	1,913.17	735.83	0.00	0.00	2,649.00
ABA001170	4 REMOVABLE HD CARTRIDGES									
	12/20/2008	SL100FM	5 0	1,526.00	305.20	635.83	305.20	0.00	0.00	941.03
ABA001180	VIRTUAL CENTER FOUNDATION 2									
	12/22/2008	SL100FM	3 0	3,443.00	1,052.02	2,390.98	1,052.02	0.00	0.00	3,443.00
ABA001190	PHONE SYSTEM									
	01/09/2009	SL100FM	10 0	15,598.00	1,559.80	3,119.60	1,559.80	0.00	0.00	4,679.40
ABA001200	POINT OF SALES SOFTWARE									
	01/25/2009	SL100FM	3 0	3,614.00	1,204.66	2,409.34	1,204.66	0.00	0.00	3,614.00
ABA001210	DELL LAPTOP									
	03/23/2009	SL100FM	5 0	1,927.00	385.40	706.57	385.40	0.00	0.00	1,091.97
ABA001220	MACINTOSH DESKTOP COMPUTER									
	04/22/2009	SL100FM	5 0	2,146.00	429.60	751.80	429.60	0.00	0.00	1,181.40
ABA001230	5 POINT OF SALES PRINTERS									
	05/03/2009	SL100FM	5 0	1,576.00	315.20	525.33	315.20	0.00	0.00	840.53
ABA001240	BARRACUDA SPAM FILTER									
	07/27/2009	SL100FM	3 0	1,980.00	660.00	990.00	660.00	0.00	0.00	1,650.00
ABA001250	3 DELL DESKTOP COMPUTERS									
	07/31/2009	SL100FM	5 0	2,061.00	412.20	618.30	412.20	0.00	0.00	1,030.50
ABA001260	FONT SOFTWARE									
	09/22/2009	SL100FM	3 0	1,093.00	364.33	485.77	364.33	0.00	0.00	850.10
ABA001270	DELL LAPTOP COMPUTER									
	11/13/2009	SL100FM	5 0	1,189.00	237.80	277.43	237.80	0.00	0.00	515.23
ABA001280	DELL LAPTOP COMPUTER									
	11/16/2009	SL100FM	5 0	2,654.00	530.80	619.27	530.80	0.00	0.00	1,150.07
ABA001290	1 VS PRO ED SOFTWARE									
	11/24/2009	SL100FM	3 0	2,119.00	706.33	824.05	706.33	0.00	0.00	1,530.38
ABA001380	LAPTOP COMPUTER									
	03/13/2010	SL100FM	5 0	994.00	198.80	165.67	198.80	0.00	0.00	364.47
ABA001390	LAPTOP COMPUTER									
	04/15/2010	SL100FM	5 0	1,047.00	209.40	157.05	209.40	0.00	0.00	366.45
ABA001400	COMPUTER									
	06/03/2010	SL100FM	5 0	1,047.00	209.40	122.15	209.40	0.00	0.00	331.55
ABA001410	LAPTOP COMPUTER									
	07/07/2010	SL100FM	5 0	1,481.00	296.20	148.10	296.20	0.00	0.00	444.30
ABA001420	PROJECTOR									
	11/12/2010	SL100FM	10 0	960.00	96.00	16.00	96.00	0.00	0.00	112.00
ABA001430	LAPTOP COMPUTER									
	12/18/2010	SL100FM	5 0	952.00	190.40	15.87	190.40	0.00	0.00	208.27
ABA001440	COMPUTER									
	12/18/2010	SL100FM	5 0	1,400.00	280.00	23.33	280.00	0.00	0.00	303.33
ABA001460	Latitude E5520 Laptop									
	06/13/2011	SL100FM	5 0	979.00	114.22	0.00	114.22	0.00	0.00	114.22
ABA001470	Latitude E5520 Laptop									
	09/10/2011	SL100FM	5 0	774.00	51.60	0.00	51.60	0.00	0.00	51.60
ABA001480	SQL SVR 2008 STD 1 PROC									
	09/30/2011	SL100FM	10 0	8,000.00	266.67	0.00	266.67	0.00	0.00	266.67
ABA001490	1 Sonicwall NSA 240									
	11/25/2011	SL100FM	10 0	1,200.00	20.00	0.00	20.00	0.00	0.00	20.00
ABA001500	Microsoft 2010 Product Key Card									
	09/21/2011	SL100FM	3 0	1,197.00	133.00	0.00	133.00	0.00	0.00	133.00
ABA001510	Windows 7 Software									
	09/20/2011	SL100FM	3 0	2,174.00	241.56	0.00	241.56	0.00	0.00	241.56
ABA001520	VS Prem w/ MSDN Enf DVD									
	11/22/2011	SL100FM	3 0	2,437.00	135.39	0.00	135.39	0.00	0.00	135.39
Less Disposals	Adjustment to eliminate cost values of disposed assets									
				-18,658.00						
<i>Subtotal: COMPUTER EQUIPMENT (65)</i>				143,322.64	18,298.06	87,548.54	18,298.06	0.00	-18,658.00	87,188.60

Asset ID	Placed In service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
Class: FURNITURE & FIXTURES										
ABA000030	SIGN									
	08/21/2002	SL100FM	10 0	1,156.00	115.60	972.97	115.60	0.00	0.00	1,088.57
ABA000100	9 - PLYWOOD TROLLEYS									
	09/10/2002	SL100FM	10 0	981.00	163.50	817.50	163.50	0.00	-981.00	0.00
ABA000210	2 - CNF END CLB TBL, 60W									
	09/10/2002	SL100FM	10 0	1,155.00	115.50	962.50	115.50	0.00	0.00	1,078.00
ABA000220	4 - RECT CLB TBL 60WX30D									
	09/10/2002	SL100FM	10 0	1,642.00	164.20	1,368.33	164.20	0.00	0.00	1,532.53
ABA000230	3 - PED, MOBILE 18D STL FRONT									
	09/10/2002	SL100FM	10 0	777.00	77.70	647.50	77.70	0.00	0.00	725.20
ABA000240	9 - PED, MOBILE STL FRONT									
	09/10/2002	SL100FM	10 0	1,699.00	169.90	1,415.83	169.90	0.00	0.00	1,585.73
ABA000250	12 - FXD TBL 60WX33D									
	09/10/2002	SL100FM	10 0	5,176.00	517.60	4,313.33	517.60	0.00	0.00	4,830.93
ABA000260	2 - FXD TBL, 48WX16-24D									
	09/10/2002	SL100FM	10 0	627.00	62.70	522.50	62.70	0.00	0.00	585.20
ABA000270	2 - FXD TBL 48W24-16D									
	09/10/2002	SL100FM	10 0	627.00	62.70	522.50	62.70	0.00	0.00	585.20
ABA000280	18 - CHAIRS									
	09/10/2002	SL100FM	10 0	2,938.00	293.80	2,448.33	293.80	0.00	0.00	2,742.13
ABA000290	4 - CHAIRS									
	09/10/2002	SL100FM	10 0	653.00	65.30	544.17	65.30	0.00	0.00	609.47
ABA000300	2 - CHAIRS									
	09/10/2002	SL100FM	10 0	268.00	26.80	223.33	26.80	0.00	0.00	250.13
ABA000310	1 - FXD TBL 48WX24-30D									
	09/10/2002	SL100FM	10 0	300.00	30.00	250.00	30.00	0.00	0.00	280.00
ABA000320	12 - DRAWER, ASSY, PENCIL, 18"									
	09/10/2002	SL100FM	10 0	245.00	24.50	204.17	24.50	0.00	0.00	228.67
ABA000330	1 - FXD TBL 48WX30-24D									
	09/10/2002	SL100FM	10 0	300.00	30.00	250.00	30.00	0.00	0.00	280.00
ABA000340	1 - FXD TBL 36WX24D									
	09/10/2002	SL100FM	10 0	450.00	45.00	375.00	45.00	0.00	0.00	420.00
ABA000350	8 - BOOKCASE									
	09/10/2002	SL100FM	10 0	2,230.00	223.00	1,858.33	223.00	0.00	0.00	2,081.33
ABA000360	7 - CHAIRS									
	09/10/2002	SL100FM	10 0	1,100.00	110.00	916.67	110.00	0.00	0.00	1,026.67
ABA000370	5 - BOOKCASE									
	09/10/2002	SL100FM	10 0	1,206.00	120.60	1,005.00	120.60	0.00	0.00	1,125.60
ABA000380	5 - CHAIRS									
	09/10/2002	SL100FM	10 0	2,860.00	286.00	2,383.33	286.00	0.00	0.00	2,689.33
ABA000390	1 - TBL 22X22X23									
	09/10/2002	SL100FM	10 0	318.00	31.80	265.00	31.80	0.00	0.00	296.80
ABA000400	2 - TABLE, ROUND 0X36									
	09/10/2002	SL100FM	10 0	313.00	31.30	260.83	31.30	0.00	0.00	292.13
ABA000410	1 - TBL FREESTD RND 20X20X20									
	09/10/2002	SL100FM	10 0	139.00	13.90	115.83	13.90	0.00	0.00	129.73
ABA000420	2 - CHAIRS									
	09/10/2002	SL100FM	10 0	1,208.00	120.80	1,006.67	120.80	0.00	0.00	1,127.47
ABA000430	4 - KYBD TRAY, EPALM, MPAD 21" TRACK									
	09/10/2002	SL100FM	10 0	958.00	95.80	798.33	95.80	0.00	0.00	894.13
ABA000490	COAT TREE									
	12/24/2003	SL100FM	10 0	106.00	10.60	75.08	10.60	0.00	0.00	85.68
ABA000500	TASK CHAIR									
	12/24/2003	SL100FM	10 0	666.90	66.69	472.39	66.69	0.00	0.00	599.08
ABA000510	4 EGG TABLES									
	12/24/2003	SL100FM	10 0	1,970.98	197.10	1,396.12	197.10	0.00	0.00	1,593.22
ABA000520	DESK SIDE TABLE									
	12/24/2003	SL100FM	10 0	465.75	46.58	329.94	46.58	0.00	0.00	376.52
ABA000530	KEYBOARD DRAWER FOR DESK									
	12/24/2003	SL100FM	10 0	244.80	24.48	173.40	24.48	0.00	0.00	197.88

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Class: FURNITURE & FIXTURES</i>										
ABA000540	TABLE									
	02/20/2003	SL100FM	10 0	209.00	20.90	165.46	20.90	0.00	0.00	186.36
ABA000600	WHITEBOARD									
	09/13/2005	SL100FM	10 0	629.00	62.90	335.47	62.90	0.00	0.00	398.37
ABA000610	2 CHAIRS									
	11/10/2005	SL100FM	10 0	1,773.00	177.30	916.05	177.30	0.00	0.00	1,093.35
ABA000620	2 HIGH BOOKCASES									
	12/14/2005	SL100FM	10 0	883.00	88.30	448.86	88.30	0.00	0.00	537.16
ABA000630	RETURN & SMALL DESK									
	12/16/2005	SL100FM	10 0	1,340.00	134.00	681.17	134.00	0.00	0.00	815.17
ABA000690	CHAIR & SMALL DESK									
	02/22/2006	SL100FM	10 0	1,515.66	151.57	745.22	151.57	0.00	0.00	896.79
ABA000700	2 SMALL DESKS & 1 CHAIR									
	10/04/2006	SL100FM	10 0	2,114.75	211.48	898.79	211.48	0.00	0.00	1,110.27
ABA000710	DATA CABINET									
	11/28/2006	SL100FM	10 0	1,691.03	169.10	704.58	169.10	0.00	0.00	873.68
ABA000720	CHAIR									
	12/14/2006	SL100FM	10 0	932.43	93.24	380.73	93.24	0.00	0.00	473.97
ABA000730	FILING CABINETS									
	12/18/2006	SL100FM	10 0	1,551.08	155.11	633.37	155.11	0.00	0.00	788.48
ABA000950	STORAGE RACKS FOR GARAGE									
	08/06/2008	SL100FM	10 0	1,257.00	125.70	303.78	125.70	0.00	0.00	429.48
ABA000960	NEW CHAIRS									
	08/13/2008	SL100FM	10 0	5,292.00	529.20	1,278.90	529.20	0.00	0.00	1,808.10
ABA000970	FURNITURE FOR NEW OFFICE									
	11/05/2008	SL100FM	10 0	31,021.15	3,102.12	6,721.26	3,102.12	0.00	0.00	9,823.38
ABA000980	TELEVISION FOR CONFERENCE ROOM									
	12/04/2008	SL100FM	10 0	3,209.00	320.90	688.54	320.90	0.00	0.00	989.44
ABA000990	ARTWORK									
	12/22/2008	SL100FM	10 0	4,000.00	400.00	833.33	400.00	0.00	0.00	1,233.33
ABA001300	FURNITURE									
	01/13/2009	SL100FM	10 0	8,584.13	858.41	1,716.82	858.41	0.00	0.00	2,575.23
ABA001450	Laserjet Printer P4015DN									
	04/12/2011	SL100FM	10 0	1,426.00	106.95	0.00	106.95	0.00	0.00	106.95
Less Disposals	Adjustment to eliminate cost values of disposed assets									
				-981.00						
<i>Subtotal: FURNITURE & FIXTURES (48)</i>				99,227.66	10,050.63	44,327.21	10,050.63	0.00	-981.00	53,396.84
<i>Grand Total</i>				2,218,299.57	84,496.43	346,324.48	84,496.43	0.00	-19,639.00	411,181.91

Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions)	
<u>ASSOCIATION FOR BEHAVIOR ANALYSIS, INC.</u>		<u>38-2123143</u>	
Number, street, and room or suite no. If a P.O. box, see the instructions.		Principal business activity code number (see instructions)	
<u>550 W. CENTRE AVENUE, SUITE 1</u>		<u>611430</u>	
City or town, state, and ZIP code		Tax year of change begins (MM/DD/YYYY) <u>01/01/2011</u>	
<u>PORTAGE, MI 49024</u>		Tax year of change ends (MM/DD/YYYY) <u>12/31/2011</u>	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions)	
		<u>DANIEL G. MISSAD</u>	
		Contact person's telephone number	
		<u>(269) 381-4970</u>	

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

Check the box to indicate the type of applicant.		Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)	
<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec. 1381)	<input type="checkbox"/> Depreciation or Amortization	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Other (specify) ▶ _____	
<input type="checkbox"/> Controlled foreign corporation (Sec. 957)	<input type="checkbox"/> S Corporation		
<input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))	<input type="checkbox"/> Insurance Co. (Sec. 816(a))		
<input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))	<input type="checkbox"/> Insurance Co. (Sec. 831)		
<input checked="" type="checkbox"/> Exempt organization Enter Code section ▶ <u>501(c)(6)</u>	<input type="checkbox"/> Other (specify) ▶ _____		

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

		Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. <u>122</u> (b) Other <input type="checkbox"/> Description ▶ _____			
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation			X

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

Part II Information For All Requests

		Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures			X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.			X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?			X

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

Maria E. Malott
 Signature and date

Daniel G. Missad
 Signature of individual preparing the application and date

MARIA E. MALOTT, SECRETARY-TREASURER
 Name and title (print or type)

DANIEL G. MISSAD, CPA
 Name of individual preparing the application (print or type)

SIEGFRIED CRANDALL P.C.
 Name of firm preparing the application

Part II Information For All Requests (continued)		Yes	No
4 c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		X
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If "Yes," attach the consent statement from the director		X
e	Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions) <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day Date examination ended ▶ _____		X
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
g	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	N/A	
5 a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		X
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?	N/A	
c	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? If "Yes," attach an explanation		X
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court		
7	If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If "Yes," the applicant is not eligible to make the change	N/A	
8 a	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		X
b	If "Yes," attach an explanation		
9 a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?		X
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation		
10 a	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		X
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s)		
11	Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting Also, complete Schedule A on page 4 of this form	X	
	Present method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
	Proposed method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		

Part II Information For All Requests (continued)				Yes	No	
12	If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following					
	a	The item(s) being changed				
	b	The applicant's present method for the item(s) being changed				
	c	The applicant's proposed method for the item(s) being changed				
	d	The applicant's present overall method of accounting (cash, accrual, or hybrid)				
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application					
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation			X		
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?				X	
	b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application				
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?				X	
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change N/A					
	1st preceding year ended mo	yr	2nd preceding year ended mo	yr	3rd preceding year ended mo	yr
	\$		\$		\$	

Part III Information For Advance Consent Request				Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures				
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists				
20	Attach a copy of all documents related to the proposed change (see instructions)				
21	Attach a statement of the applicant's reasons for the proposed change				
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation				
23a	Enter the amount of user fee attached to this application (see instructions) ▶ \$ _____				
	b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)			

Part IV Section 481(a) Adjustment				Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If "Yes," do not complete lines 25, 26, and 27 below				X
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ <u>-772,018.00</u> . Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant				

Part IV Section 481(a) Adjustment (continued)		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	X	
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation	N/A	

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed)

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g

	Amount
a Income accrued but not received (such as accounts receivable)	\$ 5,629.00
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	-795,163.00
c Expenses accrued but not paid (such as accounts payable)	-28,076.00
d Prepaid expenses previously deducted	45,592.00
e Supplies on hand previously deducted and/or not previously reported	
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment	
h Net section 481(a) adjustment (Combine lines 1a-1g). Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25	\$ -772,018.00

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? Yes No

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences

Part II Change to the Cash Method For Advance Consent Request (see instructions) N/A

Applicants requesting a change to the cash method must attach the following information:

- A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business
- An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

Schedule B - Change to the Deferral Method for Advance Payments (see instructions) N/A

- If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 CB 991, attach the following information:
 - A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34
 - If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34
 - If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34
- If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following:
 - A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1)
 - A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3)
 - A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii)
 - A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income

Schedule C - Changes Within the LIFO Inventory Method (see instructions) N/A**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method)
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories N/A

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

N/A

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts...
2 a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?...
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?...
c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?...
d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?...
3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?...
b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts...
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods...
4 To determine a contract's completion factor using the percentage-of-completion method...
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?...
b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?...
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8) N/A

- 1 Attach a description of the inventory goods being changed
2 Attach a description of the inventory goods (if any) NOT being changed
3 a Is the applicant subject to section 263A? If "No," go to line 4a...
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation

4 a Check the appropriate boxes below

Identification methods

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Being Changed (Present method, Proposed method), Inventory Not Being Changed (Present method). Rows correspond to identification and valuation methods.

- b Enter the value at the end of the tax year preceding the year of change
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method
b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method
c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor)

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)) N/A

Section A - Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

1. The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
2. The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
3. The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the US ratio, or other reasonable allocation method).

Section B - Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

Part III Method of Cost Allocation (see instructions) (continued) N/A

Section C - Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs)

Table with 11 rows of cost categories and two columns: Present method, Proposed method.

Schedule E - Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section Applicants must provide this information for each item or class of property for which a change is requested

Note. See the List of Automatic Accounting Method Changes in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168 Do not file Form 3115 with respect to certain late elections and election revocations (see instructions)

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?
2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)?
3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)?
4a To the extent not already provided, attach a statement describing the property being changed
b If the property is residential rental property, did the applicant live in the property before renting it?
c Is the property public utility property?
5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method
6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property
7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods
a The Code section under which the property is or will be depreciated or amortized
b The applicable asset class from Rev Proc 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev Proc 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
c The facts to support the asset class for the proposed method
d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1))
e The useful life, recovery period, or amortization period of the property
f The applicable convention of the property
g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

Organization: Association for Behavior Analysis, Inc
TIN: 38-2123143
Tax Year ended, December 31, 2011
Form 3115 attachments

Statement I - Schedule A Attachment

The cash method of accounting was used when preparing the balance sheet for the period ended December 31, 2010.

Statement II - Schedule A, Part I, Line 1, Detail

Line 1a - Income accrued but not received at December 31, 2010:

Job placement revenue receivable for December 2010 \$ 5,629

Line 1b - Income received or reported before it was earned at December 31, 2010:

2011 Conferences and conventions \$ (388,388)
2011 Memberships (386,134)
2011 Publication subscriptions (20,641)
\$ (795,163)

Line 1c - Expenses accrued but not paid at December 31, 2010:

Salaries and wages \$ (18,445)
Property taxes (6,412)
Utilities for December 2010 (1,291)
Legal for December 2010 (1,721)
Other accounts payable items (207)
\$ (28,076)

Line 1d - Prepaid expenses previously deducted:

Events of 2011 \$ 24,998
Insurances, maintenance agreements benefiting 2011 20,594
\$ 45,592

Line 1h - Net section 481(a) adjustment \$ (772,018)

Statement III - Schedule A, Part I, Line 2

Association for Behavior Analysis, Inc. is requesting permission to adopt the recurring item exception as part of its application to change from the cash to accrual basis of accounting. This exception will be used with respect to all activities of Association for Behavior Analysis, Inc. and with respect to all types of items within such activities.

Organization. Association for Behavior Analysis, Inc.
TIN. 38-2123143
Tax Year ended: December 31, 2011
Form 3115 attachments (Continued)

Statement IV- Schedule A, Part I, Line 3

STATEMENT OF FINANCIAL POSITION, DECEMBER 31, 2010

ASSETS:

Cash	\$ 226,609
Investments (at fair value)	1,114,220
Fixed assets, net of accumulated depreciation of \$346,324	<u>1,873,427</u>
Total assets	<u>\$ 3,214,256</u>

LIABILITIES:

Payroll withholdings	\$ 915
Long-term debt:	
Due within one year	62,547
Due beyond one year	<u>482,821</u>
Total liabilities	546,283

NET ASSETS, unrestricted	<u>2,667,973</u>
Total liabilities and net assets	<u>\$ 3,214,256</u>

Organization: Association for Behavior Analysis, Inc
TIN: 38-2123143
Tax Year ended: December 31, 2011
Form 3115 attachments (Continued)

Statement IV- Schedule A, Part I, Line 3 (continued)

STATEMENT OF ACTIVITIES, YEAR ENDED DECEMBER 31, 2010

REVENUES:

Events	\$ 1,525,110
Memberships	603,401
Publications	133,663
Other earned income	55,094
Investment return	<u>73,360</u>

Total revenues 2,390,628

EXPENSES:

Program services	
Events	848,814
Publications	290,398
Memberships	223,369
Grants	7,172
Council and boards	34,900
Supporting activities	
General and management	407,929
Technology	352,170
Facilities	<u>169,442</u>

Total expenses 2,334,194

CHANGE IN NET ASSETS 56,434

NET ASSETS, BEGINNING 2,811,539

NET ASSETS, ENDING \$ 2,867,973

The 2010 statement of financial position and statement of activities were prepared on the cash basis of accounting and, therefore, do not reflect revenue accruals and deferrals and expense prepayments and accruals, and changes therein, as measured under the accrual basis of accounting

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
For IRS Use Only
 Received by _____
 Name _____
 Telephone _____
 Function _____
 Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7

Taxpayer name and address ASSOCIATION FOR BEHAVIOR ANALYSIS, INC. 550 W. CENTRE AVENUE, SUITE 1 PORTAGE, MI 49024	Taxpayer identification number(s) <div style="text-align: right;">38-2123143</div>
	Daytime telephone number Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address DANIEL G. MISSAD, CPA 246 EAST KILGORE ROAD KALAMAZOO, MI 49002-5599 Check if to be sent notices and communications <input type="checkbox"/>	CAF No <u>3205-16227R</u> PTIN <u>P00003378</u> Telephone No <u>(269) 381-4970</u> Fax No <u>(269) 349-1344</u> Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/>
Name and address JAMES C. BAKER, CPA 246 EAST KILGORE ROAD KALAMAZOO, MI 49002-5599 Check if to be sent notices and communications <input type="checkbox"/>	CAF No _____ PTIN <u>P00192905</u> Telephone No <u>(269) 381-4970</u> Fax No <u>(269) 349-1344</u> Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/>
Name and address _____ _____ _____ Check if to be sent notices and communications <input type="checkbox"/>	CAF No _____ PTIN _____ Telephone No _____ Fax No _____ Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
CHANGE OF ACCOUNTING METHOD	3115	2011

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box See the instructions for Line 4 **Specific Uses Not Recorded on CAF**

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns

Disclosure to third parties; Substitute or add representative(s); Signing a return, _____

Other acts authorized: _____

(see instructions for more information)

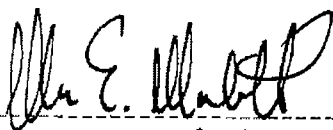
Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10 3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10 3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10 3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner)

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

➤ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.



5/18/12

SECRETARY-TREASURER

Signature

Date

Title (if applicable)

MARIA E. MALOTT

6 7 4 2 4

ASSOCIATION FOR BEHAVIOR ANALYSIS, INC.

Print Name

PIN Number

Print name of taxpayer from line 1 if other than individual

Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below
 - c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister)
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U S C 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230)
 - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

➤ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information	Signature	Date
b	MI	1101012788	<i>Daniel Y. Mousad</i>	4-23-12
b	MI	1101010743	<i>Vanessa Bohm</i>	4-23-12