

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2006

Department of the Treasury
Internal Revenue Service

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)**
▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2006 calendar year, or tax year beginning , 2006, and ending ,

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization AMERICAN BOARD OF ENVIRONMENTAL MEDICINE, INC.		D Employer identification number 73-1317565
		Number and street (or P O box, if mail is not delivered to street address) Room/suite		E Telephone number (716) 837-1320
		65 WEHRLE DRIVE		F Group Exemption Number ▶
		City or town, state or country, and ZIP + 4 BUFFALO NY 14225		

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

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ **N/A**

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

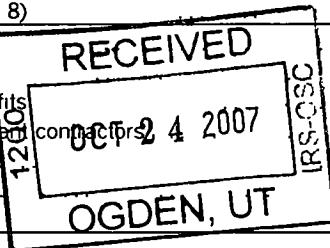
H Check ▶ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **6,835.**

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

1	Contributions, gifts, grants, and similar amounts received	1	6,835.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	
6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
6b	Less direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	
7a	Gross sales of inventory, less returns and allowances	7a	
7b	Less cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	
8	Other revenue (describe ▶)	8	
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	6,835.
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	9,810.
14	Occupancy, rent, utilities, and maintenance	14	1,520.
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶ ADVERTISING)	16	1,365.
17	Total expenses (add lines 10 through 16)	17	12,695.
18	Excess or (deficit) for the year (line 9 less line 17)	18	-5,860.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	131,176.
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year (combine lines 18 through 20)	21	125,316.



Part II Balance Sheets — If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	155,642.	148,372.
23	Land and buildings	0.	0.
24	Other assets (describe ▶ BANK ACCOUNTS)	349.	1,129.
25	Total assets	155,991.	149,501.
26	Total liabilities (describe ▶ PATELS)	24,815.	24,185.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	131,176.	125,316.

SCANNED BY NOV 07 2007

Handwritten marks: 7 and 15

Part III Statement of Program Service Accomplishments (See the instructions.)		Expenses	
What is the organization's primary exempt purpose? QUALIFY PHYSICIANS FOR CERTIFICATION		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28	----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	
29	----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	
30	----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	
31	Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32	Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32	

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
<u>KALPANA D PATEL MD</u> <u>BUFFALO, NY</u>	PRESIDENT 2-3	0.	0.	0.
<u>WILLIAM J REA MD</u> <u>DALLAS, TX</u>	VICE PRESIDENT 0-1	0.	0.	0.
<u>TIPU SULTAN MD</u> <u>FLORISSANT, MISSOURI</u>	CHAIRMAN OF EXAMINATION 0-1	0.	0.	0.
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Part V Other Information (Note the statement requirement in the instructions)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
35 a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
35 b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' attach a statement)		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> 37 a	0.	
37 b	Did the organization file Form 1120-POL for this year?		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38 b	If 'Yes,' attach the sch specified in the line 38 instructions and enter the amount involved	N/A	
39	501(c)(7) organizations. Enter		
39 a	Initiation fees and capital contributions included on line 9	N/A	
39 b	Gross receipts, included on line 9, for public use of club facilities	N/A	

Part V Other Information (Note the statement requirement in the instructions) (Continued)

40 a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
 section 4911 ▶ N/A, section 4912 ▶ N/A, section 4955 ▶ N/A

b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach an explanation

	Yes	No
40b		X
40c		
40d		
40e		X

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ N/A

d Enter amount of tax on line 40c reimbursed by the organization ▶ N/A

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?

41 List the states with which a copy of this return is filed ▶ NEW YORK

42 a The books are in care of ▶ KALPANA D PATEL MD

Telephone no ▶ (716) 837-1320

Located at ▶ 65 WEHRLE DRIVE BUFFALO, NY

b At any time during the calendar year, did the organization have an individual financial account in a foreign country (such as a bank account, security account, or brokerage account)? If 'Yes,' enter the name of the foreign country ▶ _____

See the instructions for exceptions and filing requirements for Form 990-EZ.

c At any time during the calendar year, did the organization maintain a financial account in a foreign country? If 'Yes,' enter the name of the foreign country ▶ _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ. Enter the amount of tax-exempt interest received or accrued during the year: _____

Under penalties of perjury, I declare that I have examined this return, including any schedules or attachments, and the accompanying Declaration of preparer (other than officer) if based on other information, and to the best of my knowledge and belief, this return and the accompanying information are true, correct, and complete.

Please Sign Here

Signature of officer: *Kalpana D Patel*
 Type or print name and title: _____

Paid Preparer's Use Only

Preparer's signature: David Kelchlin Date: 10/10/07 Self-employed:
 Firm's name (or yours if self-employed), address, and ZIP + 4: Kelchlin Business Services, Inc.
36 Brunswick Road EIN: _____
Depew NY 14043 Phone no: (716) 651-0610

**Form 990-EZ Information Regarding Transfers Associated
with Personal Benefit Contracts**

2006

Name as Shown on Return

AMERICAN BOARD OF ENVIRONMENTAL MEDICINE, INC.

Employer Identification No.

73-1317565

1. Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ▶ Yes No N/A
2. Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ▶ Yes No N/A

Supporting Statement of:**Form 990-EZ/Line 13**

Description	Amount
ACCOUNTING	400.
TYPIST	350.
BOOKKEEPING	600.
BILLING	460.
PRESIDENT MEETING	1,500.
OFFICE	6,500.
Total	<u>9,810.</u>

Supporting Statement of:**Form 990-EZ/Line 14**

Description	Amount
AD + MEETING ROOM	1,038.
TELEPHONE INSTALLATION	182.
PHONE FEES	300.
Total	<u>1,520.</u>