

**Short Form
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)

OMB No 1545-1150
2005
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2005 calendar year, or tax year beginning _____, **and ending** _____

B	Check if applicable	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Brevard Indo-American Medical and Dental Association	D Employer identification number 59-3576907
<input type="checkbox"/>	Address change		Number and street (or P O box, if mail is not delivered to street address)	E Telephone number 321-728-9999
<input type="checkbox"/>	Name change		2555 W. New Haven Avenue	F Group Exemption Number ▶
<input type="checkbox"/>	Initial return		Room/suite 2	
<input type="checkbox"/>	Final return		City or town, state or country, and ZIP + 4 Melbourne FL 32904	
<input type="checkbox"/>	Amended return			
<input type="checkbox"/>	Application pending			

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

I Website: ▶ www.bimda.com

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

G Accounting method Cash Accrual
Other (specify) ▶

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

K Check if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. **Some states require 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 ▶ \$ 96,220

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 38 of the instructions.)

	1 Contributions, gifts, grants, and similar amounts received			45,500
	2 Program service revenue including government fees and contracts			46,315
	3 Membership dues and assessments		See Statement 1	3,100
	4 Investment income			1,305
	5a Gross amount from sale of assets other than inventory	5a		
	b Less cost or other basis and sales expenses	5b		
	c Gain or (loss) from sale of assets other than inventory (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"/>			
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a		
	b Less direct expenses other than fundraising expenses	6b		
	c 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		
	b Less cost of goods sold	7b		
	c 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	96,220
	10 Grants and similar amounts paid (attach schedule)		10	16,000
	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	
	14 Occupancy, rent, utilities, and maintenance		14	4,238
	15 Printing, publication costs, postage, and shipping		15	
	16 Other expenses (describe ▶ See Statement 3)		16	64,479
	Total expenses (add lines 10 through 16)		17	84,717
	18 Excess or (deficit) for the year (line 9 less line 17)		18	11,503
	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	112,076
	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	123,579

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

(See page 41 of the instructions)

		(A) Beginning of year		(B) End of year
22 Cash, savings, and investments		105,786	22	114,919
23 Land and buildings		5,659	23	5,529
24 Other assets (describe ▶ See Statement 4)		631	24	3,131
25 Total assets		112,076	25	123,579
26 Total liabilities (describe ▶ _____)		0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		112,076	27	123,579

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Part III Statement of Program Service Accomplishments (See page 42 of the instructions)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? See Statement 5			
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	See Statement 6 (Grants \$ 16,000) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	62,513
29	See Statement 7 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	16,176
30	 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)	32	78,689

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 42 of the instructions)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
See Statement 8				

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)		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		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr <input type="checkbox"/> 37a 0		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved		
39	501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on line 9		
b	Gross receipts, included on line 9, for public use of club facilities		
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
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.		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Enter amount of tax on line 40c reimbursed by the organization		

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.) (Continued)

- 41 List the states with which a copy of this return is filed ▶ None
- 42a The books are in care of ▶ Rao Kopuri Telephone no ▶ 321-728-9999
2555 W. New Havenue Avenue
 Located at ▶ Melbourne, FL ZIP + 4 ▶ 32904
- b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
 If "Yes," enter the name of the foreign country ▶ _____
 See the instructions for exceptions and filing requirements for Form TD F 90-22 1
- c At any time during the calendar year, did the organization maintain an office outside of the U S ?
 If "Yes," enter the name of the foreign country ▶ _____
- 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041- Check here ▶
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ | 43 |

	Yes	No
42b		X
42c		X

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including attachments, if any, and believe that it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which he or she has any knowledge.

Signature of officer: *N. Rao Kopuri*
 Type or print name and title: N. RAO KOPURI, TREASURER

Paid Preparer's Use Only

Preparer's signature: *Eddie B. Dubs*
 Firm's name (or yours if self-employed), address, and ZIP + 4: Janes, Key & Dinho, 2717 North Wickham, Melbourne, FL 32933

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

<u>Description</u>	<u>Amount</u>
Member Dues	\$ 3,100
Total	<u>\$ 3,100</u>

Federal Statements

Statement 2 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid

Name Address	Relationship to Org	Class of Activity					
			Cash Contrib	NonCash Contrib	Book Value	BV Explan	FMV Explan
Am Red Cross-Tsunani Relief Fund			\$ 1,500	\$			
Am Red Cross-Hurricane Katrina			1,000				
Am Red Cross-Asia's earth quake			2,000				
Asian Cultural Assoc			500				
Brev Cty Dental Society			500				
Brev Regional Science Fair			1,500				
Jess Parrish Med Foundation			5,000				
Ma Krupa Charitable Foundation			1,500				
Maheshwar Foundations			1,000				
Young Life			1,500				
Total			\$ <u>16,000</u>	\$ <u>0</u>	\$ <u>0</u>		

Federal Statements

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
	\$
Expenses	
Meals and refreshments	9,908
Dinner meeting	5,233
Childcare services	1,100
CME accreditation	3,123
Decorations	3,154
Decorations	420
Entertainment	1,614
Entertainment	1,245
Meeting organization expense	775
Meeting organization expense	306
Meeting room rental	10,922
Meeting room rental	7,248
Miscellaneous	752
Photography	2,280
Photograh	825
Plaques and engraving	689
Planning of conference	1,237
Printing, mailing and postage	3,674
Printing, mailing and postage	530
Secretarial assistance	650
Secretarial assistance	220
Speaker expense	1,000
Advertising	4,079
Bank charges	247
Delegate fees & expenses	1,327
Liability insurance	500
Professional fees-accounting	650
Souvenir Directory expenses	710
Taxes and licenses	61
Total	<u>\$ 64,479</u>

Statement 4 - Form 990-EZ, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Organization costs	\$ 631	\$ 631
Rental room deposits for 2006		2,500
Total	<u>\$ 631</u>	<u>\$ 3,131</u>

Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

To bring together physicians, dentists, and other medical scientists of Indian heritage residing in Brevard County and central Florida.

Statement 6 - Form 990-EZ, Part III, Line 28 - Statement of Program Service AccomplishmentsDescription

The organization held a two medical symposiums during the year. The symposiums included medical lectures, scientific exhibits, and were attended by dentists and physicians of Indian heritage.

Statement 7 - Form 990-EZ, Part III, Line 29 - Statement of Program Service AccomplishmentsDescription

The organization held their annual dinner and medical conference in November 2005. The agenda included medical exhibits and education lectures and membership renewal.

Federal Statements

Statement 8 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees

Name	Address					
	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
Abdul Karmin, MD	Rockledge FL	President	0	0	0	0
Ashok Shah, MD	Titusville FL	Pres Elect	0	0	0	0
Ravindran Palaniyandi, MD	Port St John FL	Vice Pres	0	0	0	0
Rao Kopuri, DDS	Melbourne FL	Treasurer	0	0	0	0
Minal Desai, MD	Indialantic FL	Secretary	0	0	0	0
Gladwyn Kurian	Palm Bay FL		0	0	0	0

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Brevard Indo-American Medical and Dental Association	Identifying number 59-3576907
----------------------------------------------------------------------------------------	-----------------------------------------

Business or activity to which this form relates
Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	105,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	420,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instr	5	
(a) Description of property		
(b) Cost (business use only)		
(c) Elected cost		
6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2006 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,191

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2005	17	0
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B-Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life					S/L
b 12-year			12 yrs		S/L
c 40-year			40 yrs	MM	S/L

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr	22	1,191
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A-Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)		(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25				
26 Property used more than 50% in a qualified business use											
		%									
		%									
27 Property used 50% or less in a qualified business use											
		%				S/L-					
		%				S/L-					
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28				
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1										29	

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

											Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?												
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners												
39 Do you treat all use of vehicles by employees as personal use?												
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?												
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)												
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.												

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2005 tax year (see instructions)					
43 Amortization of costs that began before your 2005 tax year				43	328
44 Total. Add amounts in column (f) See the instructions for where to report				44	328

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

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time-Must File Original and One Copy.

Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization Brevard Indo-American Medical and Dental Association	Employer identification number 59-3576907
	Number, street, and room or suite no. If a P.O. box, see instructions 2555 W. New Haven Avenue 2	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions Melbourne FL 32904	

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

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

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **Rao Kopuri**
Telephone No **321-728-9999** FAX No.
- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box . If it is for **part** of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **11/15/06**

5 For calendar year **2005**, or other tax year beginning _____, and ending _____

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

7 State in detail why you need the extension
Additional time is requested to gather information to prepare a complete and accurate return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due.** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **Elaine B. Dinko** Title **CPA** Date **8/11/06**

Notice to Applicant-To Be Completed by the IRS

- We have approved this application Please attach this form to the organization's return
- We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return.
- We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested
- Other

By _____ Director Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name Janes, Key & Dinho, PA	EXTENSION APPROVED SEP 08 2006 FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN
	Number and street (include suite, room, or apt. no.) or a P.O. box number 2717 North Wickham Road Suite 3	
	City or town, province or state, and country (including postal or ZIP code) Melbourne FL 32935	