

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)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning, 2007, and ending, 20

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Name of organization: American Medicaid Pharmacy Admn Asc
Number and street (or P O box if mail is not delivered to street address): 313 Old Wood Drive
Room/suite:
City or town, state or country, and ZIP + 4: Columbia SC 29212-2724

D Employer identification number: 43-2026460
E Telephone number: (803) 898-0813
F Accounting method: Cash, Accrual, Other (specify)

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

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? (If "No," attach a list See Instructions) Yes No
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website:

J Organization type (check only one): 501(c)(6), 4947(a)(1), 527

K Check here if the organization is not a 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 Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 322,109

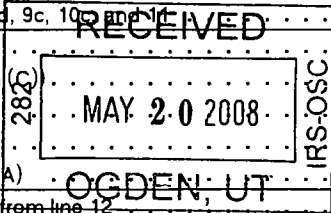
I Group Exemption Number
M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

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

Table with 21 rows for revenue and expenses. Includes sub-rows for contributions, program service revenue, membership dues, interest, dividends, rents, investment income, sales of assets, special events, and inventory. Total revenue is 322,109 and total expenses is 285,638.

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SCANNED JUN 24 2008



**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions )

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22 a</b>	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>			
<b>22 b</b>	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>			
<b>23</b>	Specific assistance to individuals (attach schedule)	<b>23</b>			
<b>24</b>	Benefits paid to or for members (attach schedule)	<b>24</b>			
<b>25 a</b>	Compensation of current officers, directors, key employees, etc listed in Part V-A	<b>25a</b>			
<b>b</b>	Compensation of former officers, directors, key employees, etc listed in Part V-B	<b>25b</b>			
<b>c</b>	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	<b>25c</b>			
<b>26</b>	Salaries and wages of employees not included on lines 25a, b, and c	<b>26</b>			
<b>27</b>	Pension plan contributions not included on lines 25a, b, and c	<b>27</b>			
<b>28</b>	Employee benefits not included on lines 25a - 27	<b>28</b>			
<b>29</b>	Payroll taxes	<b>29</b>			
<b>30</b>	Professional fundraising fees	<b>30</b>			
<b>31</b>	Accounting fees	<b>31</b>	500		
<b>32</b>	Legal fees	<b>32</b>			
<b>33</b>	Supplies	<b>33</b>			
<b>34</b>	Telephone	<b>34</b>			
<b>35</b>	Postage and shipping	<b>35</b>			
<b>36</b>	Occupancy	<b>36</b>			
<b>37</b>	Equipment rental and maintenance	<b>37</b>			
<b>38</b>	Printing and publications	<b>38</b>			
<b>39</b>	Travel	<b>39</b>			
<b>40</b>	Conferences, conventions, and meetings	<b>40</b>	284,914		
<b>41</b>	Interest	<b>41</b>			
<b>42</b>	Depreciation, depletion, etc (attach schedule)	<b>42</b>			
<b>43</b>	Other expenses not covered above (itemize)				
<b>a</b>		<b>43a</b>			
<b>b</b>	Bank Charges	<b>43b</b>	184		
<b>c</b>	FILING FEES	<b>43c</b>	40		
<b>d</b>		<b>43d</b>			
<b>e</b>		<b>43e</b>			
<b>f</b>		<b>43f</b>			
<b>g</b>		<b>43g</b>			
<b>44</b>	<b>Total functional expenses.</b> Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	<b>44</b>	285,638	0	0

**Joint Costs.** Check  if you are following SOP 98-2  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See the instructions )

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? **Understanding Pharmacy Issues**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)

**a** See SERVICES  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**b** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**c** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**d** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**e** Other program services (attach schedule)  
(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here

**f Total of Program Service Expenses** (should equal line 44, column (B), Program services) . . . . .

**Part IV Balance Sheets** (See the instructions)

		(A)		(B)
		Beginning of year		End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only				
A s s e t s	45 Cash - non-interest-bearing . . . . .	38,076	45	6,916
	46 Savings and temporary cash investments . . . . .	305,827	46	373,458
	47 a Accounts receivable . . . . .	47a		
	b Less allowance for doubtful accounts . . . . .	47b	47c	
	48 a Pledges receivable . . . . .	48a		
	b Less allowance for doubtful accounts . . . . .	48b	48c	
	49 Grants receivable . . . . .		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) . . . . .		50b	
	51 a Other notes and loans receivable (attach schedule) . . . . .	51a		
	b Less allowance for doubtful accounts . . . . .	51b	51c	
	52 Inventories for sale or use . . . . .		52	
	53 Prepaid expenses and deferred charges . . . . .		53	
	54 a Investments - publicly-traded securities . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a	
	b Investments - other securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
	55 a Investments - land, buildings, and equipment basis . . . . .	55a		
	b Less accumulated depreciation (attach schedule) . . . . .	55b	55c	
	56 Investments - other (attach schedule) . . . . .		56	
	57 a Land, buildings, and equipment basis . . . . .	57a		
	b Less accumulated depreciation (attach schedule) . . . . .	57b	57c	
58 Other assets, including program-related investments (describe <input type="checkbox"/> )		58		
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58 . . . . .	343,903	59	380,374	
L i a b i l i t i e s	60 Accounts payable and accrued expenses . . . . .		60	
	61 Grants payable . . . . .		61	
	62 Deferred revenue . . . . .		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		63	
	64 a Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	b Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65 Other liabilities (describe <input type="checkbox"/> )		65	
66 <b>Total liabilities.</b> Add lines 60 through 65 . . . . .	0	66	0	
N F u n d A s s e t B a l a n c e s	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>			
	67 Unrestricted . . . . .	343,903	67	380,374
	68 Temporarily restricted . . . . .	0	68	0
	69 Permanently restricted . . . . .	0	69	0
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>			
	70 Capital stock, trust principal, or current funds . . . . .		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71	
	72 Retained earnings, endowment, accumulated income, or other funds . . . . .		72	
73 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21). . . . .	343,903	73	380,374	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 . . . . .	343,903	74	380,374	



Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question, Yes, No. Rows include 75a (meetings), 75b (relationships), 75c (compensation), and 75d (conflict of interest).

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column See the instructions )

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances.

Part VI Other Information (See the instructions)

Table with 3 columns: Question, Yes, No. Rows include 76 (change in activities), 77 (changes in documents), 78a/b (gross income), 79 (liquidation), 80a/b (related organization), 81a (political expenditures), 81b (Form 1120-POL).

Part VI Other Information (continued)		Yes	No
<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .		X
<b>b</b>	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) . . . . . <span style="float: right;">82b</span>		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	X	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	X	
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	N/A	
<b>85a</b>	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members? . . . . .		X
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . .		X
	If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
<b>c</b>	Dues, assessments, and similar amounts from members . . . . . <span style="float: right;">85c</span>		
<b>d</b>	Section 162(e) lobbying and political expenditures . . . . . <span style="float: right;">85d</span>		
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . . <span style="float: right;">85e</span>		
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . . <span style="float: right;">85f</span>		
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	N/A	
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	N/A	
<b>86</b>	501(c)(7) orgs Enter <b>a</b> Initiation fees and capital contributions included on line 12 . . . . . <span style="float: right;">86a</span>		
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities . . . . . <span style="float: right;">86b</span>		
<b>87</b>	501(c)(12) orgs Enter <b>a</b> Gross income from members or shareholders . . . . . <span style="float: right;">87a</span>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . . <span style="float: right;">87b</span>		
<b>88a</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . .	N/A	
<b>b</b>	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI . . . . . ▶	N/A	
<b>89a</b>	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ _____ ; section 4912 ▶ _____ , section 4955 ▶ _____		
<b>b</b>	501(c)(3) and 501(c)(4) orgs 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 a statement explaining each transaction . . . . .	N/A	
<b>c</b>	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
<b>d</b>	Enter Amount of tax on line 89c, above, reimbursed by the organization . . . . . ▶ _____		
<b>e</b>	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . .		X
<b>f</b>	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract? . . . . .		X
<b>g</b>	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		X
<b>90a</b>	List the states with which a copy of this return is filed ▶ <u>None</u>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2007 (See instructions) . . . . . <span style="float: right;">90b</span>		
<b>91a</b>	The books are in care of ▶ <u>% Caroline Sojourner</u> Telephone no ▶ <u>803-898-0813</u> Located at ▶ <u>313 Old Wood Drive</u> <u>Columbia</u> <u>SC</u> ZIP + 4 ▶ <u>29212</u>		
<b>b</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)? . . . . .	Yes	No
	If "Yes," enter the name of the foreign country ▶ _____		X
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b>		

**Part VI Other Information** (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c  Yes  No  
 If "Yes," enter the name of the foreign country ▶ \_\_\_\_\_

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here ▶   
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 |

**Part VII Analysis of Income-Producing Activities** (See the instructions)

**Note:** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Meeting Exp Reimburse				308,885	
b					
c					
d					
e					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies					
94 Membership dues and assessments . .					
95 Interest on savings & temporary cash investments			14	13,224	
96 Dividends and interest from securities .					
97 Net rental income or (loss) from real estate					
a debt-financed property . . . . .					
b not debt-financed property. . . . .					
98 Net rental income or (loss) from personal property					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory . . . . .					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory . .					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				322,109	
105 Total (add line 104, columns (B), (D), and (E))					322,109

**Note:** Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	The Association is an organization formed primarily to discuss pharmacy issues, disseminate information and allow members to become acquainted with their counterparts. Members and others attend meetings and seminars to learn about pharmacy topics.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13)

**106** Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**107** Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

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.

**Please Sign Here**

Signature of officer: Caroline Y. Sojourner Date: 5-13-08

Type or print name and title: CAROLINE Y. SOJOURNER TREAS.

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**Paid Preparer's Use Only**

Preparer's signature: [Signature] Date: 05-13-2008 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Harrelson Kellett Lockhart LLC EIN:

5111 Trenholm Road, Ste 100 Phone no:

Columbia, SC 29206-4802 8037487544

**Statement of Program Service Accomplishments****2007 01**

Name(s) as shown on return

Your Social Security Number

American Medicaid Pharmacy Admn Asc

43-2026460

**FORM 990, PART III (a)**

**Grants and Allocations**            \$0  
**Program Service Expenses**       \$0  
**Includes Foreign Grants**        NO

**Explanation**

The Association is operated to help disseminate information about valid pharmacy issues. Meetings sponsored achieve this goal.



**American Medicaid Pharmacy Administrators Association**

**Nancy Nesser, Chairman**

**Caroline Sojourner, R.Ph., Sec./Treas.**

Federal Tax ID# 43-2026460

According to the bylaws, the Board of Directors includes the Chairperson, the Past Chairperson, and the Treasurer of the three regional organizations: EMPAA, SAMPA, and WMPAA. The AMPAA 2007 Board of Directors includes:

<b>Eastern Medicaid Pharmacy Administrators Association (EMPAA)</b>	<b>Southern Association of Medicaid Pharmacy Administrators (SAMPA)</b>	<b>Western Medicaid Pharmacy Administrators Association (WMPAA)</b>
Peggy King, EMPAA Chairman 1 Parkview Dr. S. Charleston, WV 25309	Benny Ridout, SAMPA Chairman 110 Langshire Ct. Apex, NC 27502	Nancy Nesser, WMPAA Chair 1221 NW 38 <sup>th</sup> St. Oklahoma City, OK 73118
Paul Jeffrey, EMPAA Past Chair 17 Amber Rd. Hingham, MA 02043	MJ Terrebonne, SAMPA Past Chairman 6080 Esplanade Ave. Baton Route, LA 70806	Carrie Gray, WMPAA Co-Chairman 1629 Kings Mill Way #205 Madison, WI 53590
Paula Avarista, EMPAA Treasurer 19 Janet Drive Johnston, Rhode Island 02912	Caroline Sojourner, SAMPA Secretary/Treasurer 313 Old Wood Dr. Columbia, South Carolina 29212	Dan Peterson, WMPAA Treas. 1310 Angus Rd. Helena, MT 59602