

Return of Organization Exempt From Income Tax

2006

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

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 2006 calendar year, or tax year beginning 2006, and ending 2006

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Please use IRS label or print or type. See specific instructions.
NEUTRON SCATTERING SOCIETY OF AMERICA
C/O A. P. WILKINSON, 901 ATLANTIC DR
ATLANTA, GA 30332-0400

D Employer Identification Number
36-4466234

E Telephone number
704 894 4036

F Accounting method: Cash Accrual
 Other (specify) _____

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? . . . Yes No
 (If 'No,' attach a list. See instructions.)
H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Web site: WWW.NEUTRONSCATTERING.ORG

J Organization type (check only one) . . . 501(c) 3 (insert no.) 4947(a)(1) or 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 . . . 304,665.

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

I Group Exemption Number . . . _____

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

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

		REVENUE		EXPENSES		ASSETS	
1	Contributions, gifts, grants, and similar amounts received:						
a	Contributions to donor advised funds	1a					
b	Direct public support (not included on line 1a)	1b	10,981.				
c	Indirect public support (not included on line 1a)	1c					
d	Government contributions (grants) (not included on line 1a)	1d	150,000.				
e	Total (add lines 1a through 1d) (cash \$ <u>160,981.</u> noncash \$ _____)			1e	160,981.		
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	142,490.		
3	Membership dues and assessments			3			
4	Interest on savings and temporary cash investments			4	1,194.		
5	Dividends and interest from securities			5			
6a	Gross rents	6a					
b	Less: rental expenses	6b					
c	Net rental income or (loss). Subtract line 6b from line 6a			6c			
7	Other investment income (describe _____)			7			
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other			
b	Less: cost or other basis and sales expenses	8a					
c	Gain or (loss) (attach schedule)	8b					
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8c		8d			
9	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 1b)	9a					
b	Less: direct expenses other than fundraising expenses	9b					
c	Net income or (loss) from special events. Subtract line 9b from line 9a			9c			
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a			10c			
11	Other revenue (from Part VII, line 103)			11			
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	304,665.		
13	Program services (from line 44, column (B))			13	261,702.		
14	Management and general (from line 44, column (C))			14	8,086.		
15	Fundraising (from line 44, column (D))			15			
16	Payments to affiliates (attach schedule)			16			
17	Total expenses. Add lines 16 and 44, column (A)			17	269,788.		
18	Excess or (deficit) for the year. Subtract line 17 from line 12			18	34,877.		
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	171,266.		
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, 19, and 20			21	206,143.		

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.

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
22a Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
22b Other grants and allocations (att sch) SEE STM 1 (cash \$ 11,000. non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	11,000.	11,000.		
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A (attach sch)	25a	0.	0.	0.	0.
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach sch)	25b	0.	0.	0.	0.
c 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) (attach schedule)	25c	0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c	26				
27 Pension plan contributions not included on lines 25a, b, and c	27				
28 Employee benefits not included on lines 25a - 27	28				
29 Payroll taxes	29				
30 Professional fundraising fees	30				
31 Accounting fees	31	2,000.		2,000.	
32 Legal fees	32	4,452.		4,452.	
33 Supplies	33	308.		308.	
34 Telephone	34	23.		23.	
35 Postage and shipping	35	157.		157.	
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39	1,466.	1,466.		
40 Conferences, conventions, and meetings	40	238,758.	238,520.	238.	
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42				
43 Other expenses not covered above (itemize):					
a ADMINISTRATIVE SERVICES	43a	355.		355.	
b BANK SERVICE CHARGES	43b	5,860.	5,668.	192.	
c EXHIBIT BOOTH EXPENSE	43c	4,000.	4,000.		
d RECOGNITION PLAQUES, CER	43d	1,048.	1,048.		
e WEB SITE OPERATIONS	43e	361.		361.	
f _____	43f				
g _____	43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15).	44	269,788.	261,702.	8,086.	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

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? ▶ SEE STATEMENT 2 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) organizations and 4947(a)(1) trusts; but optional for others.)
a SEE STATEMENT 3 ----- ----- ----- (Grants and allocations \$ 11,000.) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	261,702.
b ----- ----- ----- (Grants and allocations \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	
c ----- ----- ----- (Grants and allocations \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	
d ----- ----- ----- (Grants and allocations \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	
e Other program services (Grants and allocations \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	261,702.

BAA

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash — non-interest-bearing	90,776.	45	22,554.
	46 Savings and temporary cash investments	80,490.	46	183,589.
	47 a Accounts receivable	47 a		
	b Less: allowance for doubtful accounts	47 b	47 c	
	48 a Pledges receivable	48 a		
	b Less: allowance for doubtful accounts	48 b	48 c	
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50 a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50 b	
	51 a Other notes and loans receivable (attach schedule)	51 a		
	b Less: allowance for doubtful accounts	51 b	51 c	
	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	54 a	
	b Investments — other securities (attach sch.)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54 b	
	55 a Investments — land, buildings, & equipment: basis	55 a		
	b Less: accumulated depreciation (attach schedule)	55 b	55 c	
	56 Investments — other (attach schedule)		56	
	57 a Land, buildings, and equipment: basis	57 a		
b Less: accumulated depreciation (attach schedule)	57 b	57 c		
58 Other assets, including program-related investments (describe _____)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	171,266.	59	206,143.	
LIABILITIES	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)		64 a	
	b Mortgages and other notes payable (attach schedule)		64 b	
	65 Other liabilities (describe _____)		65	
66 Total liabilities. Add lines 60 through 65	0.	66	0.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	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	171,266.	72	206,143.
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21).	171,266.	73	206,143.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	171,266.	74	206,143.	

Part VI Other Information (continued)		Yes	No
82 a	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	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.)		
82 b			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83 b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85 a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?	N/A	
85 b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
85 c	Dues, assessments, and similar amounts from members.	N/A	
85 d	Section 162(e) lobbying and political expenditures.	N/A	
85 e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	N/A	
85 f	Taxable amount of lobbying and political expenditures (line 85d less 85e).	N/A	
85 g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85 h	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	
86 a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	N/A	
86 b	Gross receipts, included on line 12, for public use of club facilities.	N/A	
87 a	501(c)(12) organizations. Enter: a Gross income from members or shareholders.	N/A	
87 b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
88 a	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.		X
88 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.		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="text" value="0"/> ; section 4912 <input type="text" value="0"/> ; section 4955 <input type="text" value="0"/> .		
89 b	501(c)(3) and 501(c)(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 a statement explaining each transaction.		X
89 c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
89 d	Enter: Amount of tax on line 89c, above, reimbursed by the organization.		
89 e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89 f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89 g	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
90 a	List the states with which a copy of this return is filed <input type="text" value="NONE"/>		
90 b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)		0
91 a	The books are in care of <input type="text" value="A. P. WILKINSON"/> Telephone number <input type="text" value="(404) 894.4036"/> Located at <input type="text" value="2160 GOODWOOD BLVD, SMYRNA GA"/> ZIP + 4 <input type="text" value="30080-8203"/>		
91 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.		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			