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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2008**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 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**Department of the Treasury  
Internal Revenue Service**A** For the 2008 calendar year, or tax year beginning 5/22, 2008, and ending 12/31, 2008**B** Check if applicable:

- ☐ Address change  
☒ Name change  
☐ Initial return  
☐ Termination  
☐ Amended return  
☒ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C**  
AAPI ARKANSAS  
68 BELLEGARDE DRIVE  
LITTLE ROCK, AR 72223**D** Employer identification number

30-0483957

**E** Telephone number

501-821-1737

**F** 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).

**G** Accounting method: ☒ Cash ☐ Accrual  
Other (specify) ▶**I** Website: ▶ N/A**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J** Organization type (check only one) — ☒ 501(c) ( 3 ) (insert no.) ☐ 4947(a)(1) or ☐ 527**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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ

▶ \$ 2,535.

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

|                                                                                            |                                                                                                                                                     | 1      | 2,535. |
|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| REVENUE                                                                                    | 1 Contributions, gifts, grants, and similar amounts received                                                                                        | 1      | 2,535. |
|                                                                                            | 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 (Subtract line 5b from line 5a)                                                          | 5c     |        |
|                                                                                            | 6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here                                  |        |        |
|                                                                                            | 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 (Subtract line 6b from line 6a) | 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 (Subtract line 7b from line 7a)          | 7c                                                                                                                                                  |        |        |
| 8 Other revenue (describe ▶)                                                               | 8                                                                                                                                                   |        |        |
| 9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)                                  | 9                                                                                                                                                   | 2,535. |        |
| EXPENSES                                                                                   | 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     |        |
|                                                                                            | 14 Occupancy, rent, utilities, and maintenance                                                                                                      | 14     |        |
|                                                                                            | 15 Printing, publications, postage, and shipping                                                                                                    | 15     |        |
|                                                                                            | 16 Other expenses (describe ▶ See Statement 1)                                                                                                      | 16     | 1,179. |
|                                                                                            | 17 Total expenses (add lines 10 through 16)                                                                                                         | 17     | 1,179. |
|                                                                                            | 18 Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                  | 18     | 1,356. |
|                                                                                            | 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     | 0.     |
| 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                                                                                                                                                  | 1,356. |        |

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

|                                                                                | (A) Beginning of year | (B) End of year |
|--------------------------------------------------------------------------------|-----------------------|-----------------|
| 22 Cash, savings, and investments                                              | 22                    | 1,356.          |
| 23 Land and buildings                                                          | 23                    |                 |
| 24 Other assets (describe ▶)                                                   | 24                    |                 |
| 25 Total assets                                                                | 0. 25                 | 1,356.          |
| 26 Total liabilities (describe ▶)                                              | 0. 26                 | 0.              |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 0. 27                 | 1,356.          |

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

TEEA0803L 09/18/08

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2008

## Expenses

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

|      |  |
|------|--|
| 28 a |  |
| 29 a |  |
| 30 a |  |
| 31 a |  |
| 32   |  |

(Grants \$ ) If this amount includes foreign grants, check here . ☐

**28 a**

(Grants \$ ) If this amount includes foreign grants, check here

**29 a**

(Grants \$ ) If this amount includes foreign grants, check here ☐

30 a

(Grants \$ ) If this amount includes foreign grants, check here

31 a

32

[illegible]

**Part V Other Information** (Note the statement requirement in General Instruction V.)

|                                                                                                                                                                                                                                                        | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity                                                                                                     |     | X  |
| <b>34</b> 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  |
| <b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. |     |    |
| <b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?                                                                                                        |     | X  |
| <b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?                                                                                                                                                                       |     |    |
| <b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N                                                                                             |     | X  |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <span style="float: right;">▶ <b>37a</b> 0.</span>                                                                                            |     |    |
| <b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?                                                                                                                                                                                 |     | X  |
| <b>38a</b> 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>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <span style="float: right;"><b>38b</b> N/A</span>                                                                                                                  |     |    |
| <b>39</b> 501(c)(7) organizations Enter:                                                                                                                                                                                                               |     |    |
| <b>a</b> Initiation fees and capital contributions included on line 9 <span style="float: right;"><b>39a</b> N/A</span>                                                                                                                                |     |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities <span style="float: right;"><b>39b</b> N/A</span>                                                                                                                       |     |    |
| <b>40a</b> 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.                                                                                       |     |    |
| <b>b</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,' complete Schedule L, Part I  |     | X  |
| <b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float: right;">▶ 0.</span>                                                                      |     |    |
| <b>d</b> Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">▶ 0.</span>                                                                                                                                        |     |    |
| <b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T                                                                                      |     | X  |
| <b>41</b> List the states with which a copy of this return is filed ▶ <u>AR</u>                                                                                                                                                                        |     |    |

**42a** The books are in care of ▶ RANSWAMY GOVINDARAJAN Telephone no. ▶ \_\_\_\_\_  
 Located at ▶ LITTLE ROCK AR ZIP + 4 ▶ \_\_\_\_\_

**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 ▶ \_\_\_\_\_

|            | Yes | No |
|------------|-----|----|
| <b>42b</b> |     | X  |
| <b>42c</b> |     | X  |

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

**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. ▶ ☐ N/A  
▶ **43** N/A

|                                                                                                                                                                                     | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>44</b> Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ                                                        |     | X  |
| <b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ |     | X  |

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**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 3**46** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

|            | Yes | No |
|------------|-----|----|
| <b>46</b>  |     | X  |
| <b>47</b>  |     | X  |
| <b>48</b>  |     | X  |
| <b>49a</b> |     | X  |
| <b>49b</b> |     |    |

**47** Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II**48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.**49a** Did the organization make any transfers to an exempt non-charitable related organization?**b** If 'Yes,' was the related organization(s) a section 527 organization?**50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|----------------------------------------------------------------|----------------------------------------------------------|------------------|-----------------------------------------------------------------------|------------------------------------------|
| None                                                           |                                                          |                  |                                                                       |                                          |
|                                                                |                                                          |                  |                                                                       |                                          |
|                                                                |                                                          |                  |                                                                       |                                          |
|                                                                |                                                          |                  |                                                                       |                                          |
|                                                                |                                                          |                  |                                                                       |                                          |
|                                                                |                                                          |                  |                                                                       |                                          |
|                                                                |                                                          |                  |                                                                       |                                          |
| Total number of other employees paid over \$100,000            |                                                          |                  |                                                                       |                                          |

**51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|------------------------------------------------------------------------------|---------------------|------------------|
| None                                                                         |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
| Total number of other independent contractors receiving over \$100,000       |                     |                  |

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

RANGASWANY GOVINDARAJAN

Treasurer

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature

CECIL BAILEY

Date

Check if self-employed ☐

Preparer's Identifying Number (See instructions)

N/A

Firm's name (or yours if self-employed), address, and ZIP + 4

Frazier, Rickels &amp; Bailey, PA

415 N. McKinley, Suite 1100

Little Rock, AR 72205

EIN

N/A

Phone no

(501) 372-3112

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

BAA

Form 990-EZ (2008)

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**2008****Federal Statements****Page 1****Client AAPI****AAPI ARKANSAS****30-0483957**

3/19/10

04:39PM

**Statement 1  
Form 990-EZ, Part I, Line 16  
Other Expenses**

|                     |    |               |
|---------------------|----|---------------|
| BANK CHARGES        | \$ | 66.           |
| MEETINGS & PLANNING |    | 1,047.        |
| Office Expenses     |    | 66.           |
| Total               | \$ | <u>1,179.</u> |

**Statement 2  
Form 990-EZ, Part III  
Organization's Primary Exempt Purpose**

TO ASSIST MEDICAL STUDENTS AND PHYSICIANS FROM INDIA RELOCATING INTO THE UNITED STATES AND PARTICULARLY INTO THE STATE OF ARKANSAS IN THE ADJUSTMENT TO LIFE IN THE NEW LOCATION, ASSISTANCE WITH THE RE-CERTIFICATION FOR THE PROFESSION IN THE NEW JURISDICTION, THE ASSISTANCE WITH EMPLOYMENT AND EDUCATIONAL OPPORTUNITIES AND THE ADVANCEMENT OF THE MEDICAL PROFESSIONALISM AMONG THE MEMBERS.

**Statement 3  
Form 990-EZ, Part VI  
Regarding Transfers Associated with Personal Benefit Contracts**

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

**COPY**

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545-1709

Department of the Treasury  
Internal Revenue Service► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.****Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

|                                                                                            |                                                                                                                         |                                |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <b>Type or print</b><br><br>File by the due date for filing your return. See instructions. | Name of Exempt Organization                                                                                             | Employer identification number |
|                                                                                            | <b>AAPI ARKANSAS</b>                                                                                                    | <b>30-0483957</b>              |
|                                                                                            | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>P.O. BOX 22008</b>                         |                                |
|                                                                                            | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>LITTLE ROCK AR 72221</b> |                                |

**Check type of return to be filed (file a separate application for each return):**

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

- The books are in the care of ►

Telephone No. ►

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) \_\_\_\_\_

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 will cover**

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08/15/10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year **2009** or► ☐ tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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

|                                                                                                                                                                                                                               |           |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|
| <b>3a</b> 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>3a</b> | \$ |
| <b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.                                               | <b>3b</b> | \$ |
| <b>c Balance Due.</b> Subtract line 3b from line 3a. 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. | <b>3c</b> | \$ |

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**For Privacy Act and Paperwork Reduction Act Notice, see Instructions.**Form **8868** (Rev. 4-2009)**COPY**