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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than $200,000 and total assets less than $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*

OMB No 1545-1150

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning , 2011, and ending , 20

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Aruna Partnership, Inc.

Number and street (or P O box, if mail is not delivered to street address): 90 Phillips Avenue — Room/suite:

City or town, state or country, and ZIP + 4: Rockport, MA 01966

D Employer identification number: 04-3106756

E Telephone number: 207-766-2185

F Group Exemption Number ▶

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)

I **Website:** ▶ http://www.arunapartnership.org

J **Tax-exempt status** (check only one) – ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☑ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than $50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 45,395.00

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

Check if the organization used Schedule O to respond to any question in this Part I ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	34,235.00
	2	Program service revenue including government fees and contracts			2	0
	3	Membership dues and assessments			3	0
	4	Investment income			4	17.00
	5a	Gross amount from sale of assets other than inventory	5a	0		
	b	Less. cost or other basis and sales expenses	5b	0		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	0
	6	Gaming and fundraising events				
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a	0		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	0		
	c	Less. direct expenses from gaming and fundraising events	6c	0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	0
	7a	Gross sales of inventory, less returns and allowances	7a	11,143.00		
	b	Less cost of goods sold	7b	3,683.00		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	7,460.00
	8	Other revenue (describe in Schedule O)			8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶			9	41,712 00
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	36,773.00
	11	Benefits paid to or for members			11	0
	12	Salaries, other compensation, and employee benefits			12	0
	13	Professional fees and other payments to independent contractors			13	2,880 00
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	622.00
	16	Other expenses (describe in Schedule O)			16	2,851.00
	17	**Total expenses.** Add lines 10 through 16 ▶			17	43,126.00
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	(1,414.00)
	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	38,014 00
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21	36,600.00

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P 17

Part II **Balance Sheets.** (see the instructions for Part II.)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	27,768.00	22	30,396.00
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O) Inventory	10,246 00	24	6,888 00
25	**Total assets**	38,014.00	25	37,284.00
26	**Total liabilities** (describe in Schedule O) Sales Tax Payable	0	26	684.00
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	38,014.00	27	36,600.00

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III.)
Check if the organization used Schedule O to respond to any question in this Part III . . ☑

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28	**School sponsorship program, provided tuition, uniforms, meals, transportation and medical care for 76 village children** (Grants $ 31,154.00) If this amount includes foreign grants, check here ▶ ☑	28a	32,589.00
29	**Women's Handcraft Development program-on-going support for product development to craft cooperative employing approximately 260 village women.** (Grants $ 1,500 00) If this amount includes foreign grants, check here ▶ ☑	29a	7,016.00
30	**Care Now Project: provided support for elderly villagers** (Grants $ 150.00) If this amount includes foreign grants, check here ▶ ☑	30a	150.00
31	Other program services (describe in Schedule O) (Grants $ 3969.00) If this amount includes foreign grants, check here ▶ ☑	31a	4013.00
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	43,768.00

Part IV **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (see the instructions for Part IV.)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Marian McClelland 90 Phillips Avenue, Rockport, MA 01966	Pres/Dir 1-15 hrs/wk	0	0	0
Robin Walden 60 Centennial St., Peaks Island, ME 04108	V. Pres/Dir 1-15 hrs/wk	0	0	0
Kate Butler 5501 Wayne Ave. Apt. 301, Philadelphia, PA 19144	Treas/Dir 1-15 hrs/wk	0	0	0
Greg Jackmauh 176 Houde Ln., St. Johnsbury, VT 05819	Sec/Dir 1-15 hrs/wk	0	0	0
Deborah Cake 60 Harvard St , #2, Winchester, MA 01890	Dir 1-15 hrs/wk	0	0	0
Joe DiLazzaro 32 Hollow Oak Dr., Sudbury, MA 01776	Dir 1-15 hrs/wk	0	0	0
Celia Jackmauh 176 Houde Ln , St. Johnsbury, VT 05819	Dir 1-15 hrs/wk	0	0	0
Anne Janeway P.O. Box 59, Marlboro, VT 05344	Dir 1-15 hrs/wk	0	0	0
Darlene Shura 321 Tree Tops Ln., Aurora, ON L4G 0L5 Canada	Dir 1-15 hrs/wk	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☑

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	Schedule O	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
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 outstanding at the end of the tax year covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b n/a			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a n/a			
b	Gross receipts, included on line 9, for public use of club facilities 39b n/a			
40a	Section 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	Section 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 engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	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.	40e		✓
41	List the states with which a copy of this return is filed. ▶ Massachusetts			
42a	The organization's books are in care of ▶ Kate Butler Telephone no. ▶			
	Located at ▶ 5501 Wayne Ave., Apt. 301, Philadelphia, PA ZIP + 4 ▶ 19144-3351			
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)?	42b		✓
	If "Yes," enter the name of the foreign country: ▶			
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		✓
	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
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d	n/a	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		✓

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b	n/a	

50 Complete this table for the organization's 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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's 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		

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note**: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☑ Yes ☐ No

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 5/14/12

▶ Marian McClelland, President
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Barbara I. Belik	Barbara I. Belik	5/8/12		P01459740
Firm's name ▶ Bergen & Parkinson, LLC			Firm's EIN ▶	01-0513838
Firm's address ▶ 62 Portland Road, Suite 25, Kennebunk, Me. 04043			Phone no	207-985-7000

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☑ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Aruna Partnership, Inc.

Employer identification number
04-3106756

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	No	(v) Did you notify the organization in col (i) of your support? Yes	No	(vi) Is the organization in col (i) organized in the U S ? Yes	No	(vii) Amount of support
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2011

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	39,482.00	29,988.00	54,264.00	28,262.00	34,235.00	186,231.00
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 **Total.** Add lines 1 through 3	39,482.00	29,988.00	54,264.00	28,262.00	34,235.00	186,231.00
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						29,416.00
6 **Public support.** Subtract line 5 from line 4.						156,815.00

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	39,482.00	29,988.00	54,264.00	28,262.00	34235.00	186,231.00
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	643.00	193.00	108.00	23.00	17.00	984.00
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
11 **Total support.** Add lines 7 through 10						187,215.00

12 Gross receipts from related activities, etc. (see instructions) . . . 12 67,983.00

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) . . . 14 84 %

15 Public support percentage from 2010 Schedule A, Part II, line 14 . . . 15 78 %

16a **33⅓% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33⅓% support test—2010.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: Aruna Partnership, Inc.

Employer identification number: 04-3106756

Part I, Line 10, Grants and similar amounts paid. (in excess of $5000)

Class of Activity	Grantee Name and Address	Amount	Relationship
Grants in support of school sponsorships and general activity programs in an impoverished section of South India	Shanthimalai Research & Development Trust Post Bag 7 Tiruvannamalai, South India	$31,154.00	none

Part I, Line 16, Other Expenses:

Web hosting & other website expenses	$1,016.00
Selling Expenses-craft fairs	$1,710 00
Bank fees	$ 55.00
Filing fees	$ 70.00
Total:	$2,851.00

Part III, Statement of Program Service Accomplishments.

Statement of organization's primary exempt purpose: Aruna Partnership supports education, healthcare, women's development, job training, cottage industry and community development in an impoverished section of South India

Line 31: Other Program Services

General Activity Programs: provided support to Shanthimalai Handicraft Development Society for aid to widows

Part V. Other Information:

Line 35, Explanation regarding business income not reportable on Form 990-T

The organization does not generate unrelated business taxable income The organization's handcraft sales are substantially related to the organization's exempt purposes (i.e. supporting community/economic development in an impoverished section of South India through the promotion of women's cottage industry.)