



STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
CORPORATION INCOME TAX SECTION
PO BOX 919, LITTLE ROCK, AR 72203-0919

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January 29, 2014

refAIRS

AAPI ARKANSAS
PO BOX 22008
LITTLE ROCK AR 72221-2008



Corporation Income Tax

Letter ID: L0649756064
Account ID: 56160527-CIT

RE: Tax Exempt Status

DEAR AAPI ARKANSAS:

Based on the documentation submitted to the Corporation Income Tax Section, AAPI ARKANSAS, FEIN 30-0483957, is exempt from Arkansas income tax under the provisions of Ark Code Ann. § 26-51-303(a)(09). Any deviation from the operations of the organizations as stated in the submitted documentation may result in the denial of the organization's Arkansas income tax exempt status.

The organization will not be required to file an annual Arkansas income tax return unless it has unrelated income under Arkansas law. If the organization has unrelated income, that income must be reported on the appropriate Arkansas income tax form.

If the organization loses its Arkansas income tax exempt status, it must file an annual Arkansas income tax return under the same Arkansas laws and regulations as any other non-exempt organization.

The Arkansas income tax exempt exemption granted in this letter does not apply to the Arkansas withholding tax requirements on the organization's employees or any other state or local tax, and it does not include any federal tax that may be imposed upon the organization.

Please retain this letter as part of the organization's permanent records

The Department has online filing and payment options to manage your state account type(s) via the secure environment of the Arkansas Tax Access Point (ATAP). Please take advantage of this online service as soon as possible and visit www.atap.arkansas.gov. If you have any questions, please contact me or a customer service representative at (501) 682-4775. Provide your Account ID and the letter ID shown above when you call or write about this letter.

Sincerely,

Jennifer Volpert
DFA Division Manager