

Form 990-T

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No 1545-0687

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 2018

2017

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets; D Employer identification number 99-0265111; E Unrelated business activity codes; F Group exemption number; G Check organization type (501(c) corporation checked).

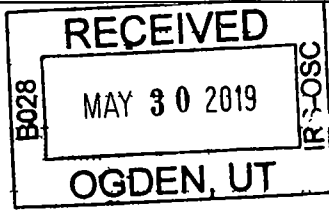
H Describe the organization's primary unrelated business activity. I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? (Yes/No)

J The books are in care of JONATHON BERLINER Telephone number 808-592-9022

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows 1a-13 showing income details and totals.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income)

Table with 4 columns: Line number, Description, Amount, Total. Rows 14-34 showing deductions and final taxable income of 3,328.



SCANNED JUL 31 2019

Part III Tax Computation

**35 Organizations Taxable as Corporations** See instructions for tax computation.  
 Controlled group members (sections 1561 and 1563) check here  See instructions and:

**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_

**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_

**c** Income tax on the amount on line 34 **SEE STATEMENT 2** **35c** **599.**

**36 Trusts Taxable at Trust Rates** See instructions for tax computation. Income tax on the amount on line 34 from:  
 Tax rate schedule or  Schedule D (Form 1041) **36**

**37 Proxy tax** See instructions **37**

**38 Alternative minimum tax** **38**

**39 Tax on Non-Compliant Facility Income.** See instructions **39**

**40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies **40** **599.**

Part IV Tax and Payments

**41a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41a**

**b** Other credits (see instructions) **41b**

**c** General business credit. Attach Form 3800 **41c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) **41d**

**e Total credits.** Add lines 41a through 41d **41e**

**42** Subtract line 41e from line 40 **42** **599.**

**43** Other taxes. Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach schedule) **43**

**44 Total tax.** Add lines 42 and 43 **44** **599.**

**45a** Payments: A 2016 overpayment credited to 2017 **45a**

**b** 2017 estimated tax payments **45b**

**c** Tax deposited with Form 8868 **45c**

**d** Foreign organizations: Tax paid or withheld at source (see instructions) **45d**

**e** Backup withholding (see instructions) **45e**

**f** Credit for small employer health insurance premiums (Attach Form 8941) **45f**

**g** Other credits and payments:  Form 2439 \_\_\_\_\_  Form 4136 \_\_\_\_\_  Other \_\_\_\_\_ Total **45g**

**46 Total payments.** Add lines 45a through 45g **46**

**47** Estimated tax penalty (see instructions). Check if Form 2220 is attached  **47** **23.**

**48 Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed **48** **622.**

**49 Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49**

**50** Enter the amount of line 49 you want: **Credited to 2018 estimated tax**  **Refunded**  **50**

Part V Statements Regarding Certain Activities and Other Information (see instructions)

**51** At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here **X**

**52** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. **X**

**53** Enter the amount of tax-exempt interest received or accrued during the tax year **\$**

**Sign Here** 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer **Wesley B. Hiyan** Date **5/19/19** Title **EXECUTIVE DIRECTOR**

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name **WESLEY B. HIYANE** Preparer's signature *Wesley B. Hiyan* Date **May 14, 2019** Check  if self-employed PTIN **P00170760**

Firm's name **N&K CPAS, INC.** Firm's EIN **99-0169131**

Firm's address **1001 BISHOP ST., SUITE 1700, ASB TWR HONOLULU, HI 96813-3696** Phone no. **808-524-2255**

FORM 990-T

OTHER INCOME

STATEMENT 1

DESCRIPTION

AMOUNT

DISALLOWED FRINGE BENEFITS

4,328.

TOTAL TO FORM 990-T, PAGE 1, LINE 12

4,328.

FORM 990-T

LINE 35C TAX COMPUTATION

STATEMENT 2

1.	TAXABLE INCOME . . . . .		3,328	
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .		3,328	
3.	LINE 1 LESS LINE 2 . . . . .		0	
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .		0	
5.	LINE 3 LESS LINE 4 . . . . .		0	
6.	INCOME SUBJECT TO 34% TAX RATE . . . . .		0	
7.	INCOME SUBJECT TO 35% TAX RATE . . . . .		0	
8.	15 PERCENT OF LINE 2 . . . . .		499	
9.	25 PERCENT OF LINE 4 . . . . .		0	
10.	34 PERCENT OF LINE 6 . . . . .		0	
11.	35 PERCENT OF LINE 7 . . . . .		0	
12.	ADDITIONAL 5% SURTAX . . . . .		0	
13.	ADDITIONAL 3% SURTAX . . . . .		0	
14.	TOTAL INCOME TAX			499
15.	TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017		699	
		DAYS		
16.	TAX PRORATED FOR NUMBER OF DAYS IN 2017	184	252	
17.	TAX PRORATED FOR NUMBER OF DAYS IN 2018	181	347	
18.	TOTAL TAX PRORATED	365		599