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Form **990-PF**

Department of the Treasury Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0052

For	caler	ndar year 2008, or tax year beginning		, and ending			
G (Check	all that apply: Initial return	Final return	Amended return	Address change	Name change	
Use	the	IRS Name of foundation			A Employer identification	number	
	label	D T 7777 D D					
Otl	nerwi	/ 	26-0896422				
	print	,	elivered to street address)	Room/suite	B Telephone number		
	r type Spec	-: 1 TOU WAITED FUACE			(808)479-59	947	
	ructio	ons City or town, state, and ZIP code			C If exemption application is pe		
		KANEOHE, HI 96744			D 1. Foreign organizations,	check here	
H_(_	type of organization: X Section 501(c)(3) ex			Foreign organizations mee check here and attach con	nputation the 85% test,	
			Other taxable private found		E If private foundation stati		
		arket value of all assets at end of year J Accounti	-	Accrual	under section 507(b)(1)(A), check here	
	rom I ►\$		ther (specify)	hanal	F If the foundation is in a 6		
	art I		mn (d) must be on cash	<u> </u>	under section 507(b)(1)(
P	art i	(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)	
	1	Contributions, gifts, grants, etc., received			N/A	(cash basis only)	
	2	Check X If the foundation is not required to attach Sch B		· · · · · · · · · · · · · · · · · · ·	11/11		
2	3	Interest on savings and temporary cash investments					
Š	4	Dividends and interest from securities					
5	5a	Gross rents					
•	Ь	Net rental income or (loss)					
= 0	6a	Net gain or (loss) from sale of assets not on line 10					
one and	b	Gross sales price for all assets on line 6a		12			
Revenue	7	Capital gain net income (from Part IV, line 2)		3-10 0.	,	_	
֓֞֞֜֞֜֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֡֡֟	8	Net short-term capital gain	1				
5	9 10a	Income modification STATUTE UNIT Gross sales less returns and allowances RECEIVED	•				
		Less Cost of goods sold					
e)	C	Gross profit or (loss) DEC 18 ZUIZ					
	1	Other Income TPR BRANCH					
	12	Total. Add lines 1 through OGDEN	0.	0.			
	13	Compensation of officers, directors, trustees, etc	0.	0.		0.	
	14	Other employee salaries and wages			_		
S S	15	Pension plans, employee benefits Legal fees					
xpenses	IOA	Accounting fees					
ă	ָּ	Other professional fees					
) E		Interest					
ati	18	Taxes					
istr	19	Depreciation and depletion					
Ē	20	Оссирапсу				-	
Ad	21	Travel, conferences, and meetings		<u>-</u>			
bue	22	Printing and publications		_			
ğ	23	Other expenses					
Operating and Administrative	24	Total operating and administrative				- 	
pe (expenses. Add lines 13 through 23	0.	0.		0.	
J	25	Contributions, gifts, grants paid					
	26	•					
	 	Add lines 24 and 25	0.	0.		0.	
		Subtract line 26 from line 12:					
	1	Excess of revenue over expenses and disbursements	0.				
		Net investment income (if negative, enter -0-)	-	0.			
_	1 0	Adjusted net income (if negative, enter -0-) LHA For Privacy Act and Paperwork Reduction	Act Notice see the instruc	l	N/A	Form 990-PF (2008)	

RICHARD M TOWILL FAMILY FOUNDATION
C/O RICHARD S TOWILL - TRUSTEE

For	m 99	0-PF(2008) C/O RICHARD S TOWILL -	TRUSTEE	26-	0896422	Page 2
Б	art	Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End o	f year	
	arı	column should be for end-of-year amounts only	(a) Book Value	(b) Book Value	(c) Fair Market	Value
	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments				
	3	Accounts receivable -				
	ĺ	Less; allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other				
		disqualified persons		- <u>-</u>		
	7	Other notes and loans receivable	_			
		Less: allowance for doubtful accounts				
ţ	8	Inventories for sale or use				
Assets	9	Prepaid expenses and deferred charges				
¥	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock		··-		
	C	Investments - corporate bonds				
	11	Investments - land, buildings, and equipment basis				
		Less accumulated depreciation				
	12	Investments - mortgage loans				
	13	Investments - other				
	14	Land, buildings, and equipment basis 🛌				
		Less accumulated depreciation				
	15	Other assets (describe)		,		
	16	Total assets (to be completed by all filers)	0.	<u> </u>		<u> </u>
	17	Accounts payable and accrued expenses				
	18	Grants payable				
es	19	Deferred revenue		···		
ij	20	Loans from officers, directors, trustees, and other disqualified persons		****		
Liabilities	21	Mortgages and other notes payable			ļ	
_	22	Other liabilities (describe			l	
_	23	Total liabilities (add lines 17 through 22)	0.	0.		
		Foundations that follow SFAS 117, check here				
S		and complete lines 24 through 26 and lines 30 and 31				
ž	24	Unrestricted			ļ	
Fund Balances	25	Temporarily restricted	-			
9	26	Permanently restricted			{	
Ē		Foundations that do not follow SFAS 117, check here				
ō	0.7	and complete lines 27 through 31.	0.	0		
ets	27	Capital stock, trust principal, or current funds	0.	0.	1	
Net Assets or	28	Paid-in or capital surplus, or land, bldg., and equipment fund Retained earnings, accumulated income, endowment, or other funds	0.	0.	₹	
et (29	Total net assets or fund balances	0.	0.	†	
Z	30	rotal net assets of fund parances	-		1	
	21	Total liabilities and net assets/fund balances	0.	0.		
\equiv		**			<u> </u>	
P	art	III Analysis of Changes in Net Assets or Fund I	Balances			
1	Tota	net assets or fund balances at beginning of year - Part II, column (a), lin	e 30	T I		
		st agree with end-of-year figure reported on prior year's return)		1		0.
2		r amount from Part I, line 27a		2		0.
		r increases not included in line 2 (itemize)		3		0.
		lines 1, 2, and 3		4		0.
		eases not included in line 2 (itemize)	··· ·	5		0.
6	Tota	net assets or fund balances at end of year (line 4 minus line 5) - Part II,	column (b), line 30	6		0.

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Part I	V Capital Gains	and Lo	sses for Tax on In	vestment	Income					
	(a) List and descr 2-story brick wa	ribe the kir irehouse; (nd(s) of property sold (e.g. or common stock, 200 shs	, real estate, . MLC Co.)		(b) F	low acquired - Purchase - Donation		te acquired , day, yr.)	(d) Date sold (mo., day, yr.)
<u>1a</u>										
<u>b</u>	NO:	NE	····	· · · · · · · · · · · · · · · · · · ·		 				
					- .	-				
<u>d</u>										
	e) Gross sales price	(f) D	epreciation allowed (or allowable)		t or other basis xpense of sale				Gain or (loss lus (f) minus	
a										
<u>b</u>						_				
<u>d</u>	<u> </u>									
Com	plete only for assets showir	n dain in d	olumn (h) and owned by t	the foundation	on 12/31/69		_	/I) Coinc	(Cal (h) gain	minue
	F.M.V. as of 12/31/69		i) Adjusted basis as of 12/31/69	(k) Ex	cess of col. (i) col. (j), if any			ol. (k), bu	(Col. (h) gain at not less tha es (from col. (n -0-) or
a										
b										
_c										
_d										
_е						_				
2 Capita	al gain net income or (net ca	ıpıtal loss)	$\begin{cases} \text{ If gain, also enter} \\ \text{If (loss), enter -0-} \end{cases}$			}	2			
lf gaır	nort-term capital gain or (los n, also enter in Part I, line 8, s), enter -0- in Part I, line 8	column (d		nd (6):		}	3			
Part \	V Qualification U	nder S	ection 4940(e) for	Reduced	Tax on Net	Inv	estment Ir	ncome)	
(For option	onal use by domestic private	e foundation	ons subject to the section 4	4940(a) tax on	net investment ii	ncome	ı.)			
If contion	4940(d)(2) applies, leave to	hio naet hir	ank.							
II SECTION	4340(U)(2) applies, leave i	ilis part bio	IIIK.							
	foundation liable for the sec				-	riod?				Yes X No
	he foundation does not qua									
1 Elitei	the appropriate amount in	each colur		uctions before	making any entr					(4)
Calen	(a) Base period years dar year (or tax year beginni	ng in)	(b) Adjusted qualifying dis		Net value of no	(c) onchai	ritable-use asse		Dıstrı (col. (b) dı	(d) bution ratio vided by col. (c))
	2007			0.				0.		.000000
	2006									
	2005 2004				· · · · · · · · · · · · · · · · · · ·					
	2003									
	2000									
2 Total	of line 1, column (d)		_					2	!	.000000
3 Avera	ige distribution ratio for the	5-year bas	se period - divide the total	on line 2 by 5,	or by the numbe	r of ye	ars			
the fo	oundation has been in existe	ence if less	than 5 years					3	3	.000000
4 Enter	the net value of noncharital	ble-use as:	sets for 2008 from Part X,	line 5				4	<u> </u>	
5 Multi	ply line 4 by line 3							5	j	0.
6 Enter	1% of net investment incor	ne (1% of	Part I, line 27b)			-		_6	5	0.
7 Add I	ines 5 and 6				-			7	,	0.
8 Enter	qualifying distributions from	m Part XII,	line 4					8	3	0.
	e 8 is equal to or greater tha he Part VI instructions.	n line 7, ch	neck the box in Part VI, line	e 1b, and com	olete that part usi	ng a 1	% tax rate.			

RICHARD M TOWILL FAMILY FOUNDATION Form 990-PF (2008) C/O RICHARD S TOWILL - TRUSTEE 26-0896422 Page 4 Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions) 1a Exempt operating foundations described in section 4940(d)(2), check here \(\bigs \) and enter "N/A" on line 1. Date of ruling letter: (attach copy of ruling letter if necessary-see instructions) b Domestic foundations that meet the section 4940(e) requirements in Part V, check here and enter 1% 0. of Part I, line 27b c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b) 2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 3 4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 4 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-5 6 Credits/Payments: a 2008 estimated tax payments and 2007 overpayment credited to 2008 6a 6b b Exempt foreign organizations - tax withheld at source c Tax paid with application for extension of time to file (Form 8868) 6с d Backup withholding erroneously withheld 6d 0. 7 Total credits and payments. Add lines 6a through 6d 7 8 Enter any penalty for underpayment of estimated tax. Check here | I if Form 2220 is attached 8 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed 9 10 Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 10 11 Enter the amount of line 10 to be: Credited to 2009 estimated tax Part VII-A Statements Regarding Activities Yes No 1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? X 1a b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? 1b If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities c Did the foundation file Form 1120-POL for this year? X 1c d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: 0. (1) On the foundation. > \$ 0 • (2) On foundation managers. ▶ \$ e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation 0. X 2 Has the foundation engaged in any activities that have not previously been reported to the IRS? 2 If "Yes," attach a detailed description of the activities. 3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes." attach a conformed copy of the changes 4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? 4a b If "Yes," has it filed a tax return on Form 990-T for this year? N/A 4b 5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? 5 If "Yes," attach the statement required by General Instruction T 6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: By language in the governing instrument, or By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? X X 7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV.

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10

X

N/A

HI

8a Enter the states to which the foundation reports or with which it is registered (see instructions)

of each state as required by General Instruction G? If "No," attach explanation

b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate)

year 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? If "Yes," complete Part XIV

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar

Form \$99+F (2008) C/O RICHARD S TOWILL - TRUSTEE 26-0896422 Page 5		RICHARD M TOWILL FAMILY FOUNDATION				
11 Aray teme during the year, did the foundation, directly or wife rectly or wife action 512(b) (13)? If Yes, "attack schedule (see instructions) 12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? 13 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? 14 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 15 Did the foundation or included in the search of		O/O INTOINEND DIOMEDE INODIES	26-089	5422		Page 5
section 512(b)(13)? If Yes, attach schedule (see instructions) 12	Pa	art VII-A Statements Regarding Activities (continued)				
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? 13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 14 The books are on care of ▶ RICHARD S TOWILL Telephone no. ▶ (808) 479–5947 15 Section 4947(a)(1) nonexempt charitable trusts fining form 990-FF in lieu of Form 1041-1 Check here and enter the amount of tax-evening interest received or accrued during the year Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. 15 Yes No 16 During the year did the foundation (either directly): (1) Engage in the sale or exchange, on leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish poods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person (or make any of either available for the benefit or use of a disqualified person (or make any of either available for the benefit or use of a disqualified person (or make any of either available for the benefit or use of a disqualified person (or make any of either available for the person of the complete of the person of the complete of the folical for a period after termination of government service, it terminating within 90 days.) 15 If any answer is "Yes I have lost of the person of the complete of the folical for a period after termination of government service, it eriminating within 90 days.) 16 If any answer is "Yes I have lost of the period of the acception of the acceptio	11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of				
August 17, 2008? Note the foundation comply with the public inspection requirements for its annual returns and exemption application? Websina address ► N/A 18 The books are in care of ► RICHARD S. TOWILL Tolephone no ► (808) 479-5947 19 The books are in care of ► RICHARD S. TOWILL Tolephone no ► (808) 479-5947 19 Section 4947(a)(1) nonexempt chariable trusts filing form 390.PF in lieu of Form 1041- Check here and enter the amount of Exexemptin Interest researched or accused during the year Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. 1 a During the year did the foundation (either directly or indirectly): (1) Engage in the sale or exchange, or leasing of property with a disqualided person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person or make any of either available for the benefit or use of a disqualified person? (6) Agree to pay money or property to a government official? (Exception, Check No* If the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days. Section 53.94 (d), 30 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance (see page 20 of the instructions)? N/A 10 Period official (description of accept them from 10 period after termination of government official? (Exception, Check No* If the foundation engage in a prior year in any of the acts fall to quality under the exceptions described in 1a, other than exception and the provisions of section of 4942(a) and the foun		section 512(b)(13)? If "Yes," attach schedule (see instructions)		11		X
13 X	12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before				
13 X		August 17, 2008?		12		Х
Website address	13			13	X	
14 The books are in care of ▶ RICHARD S TOWILL Telephone no. ▶ (808) 479-5947						
Located at № 47-460 WATHEE PLACE, KANEOHE, HI 15 Section 4947(a)(1) nonexempt chartable trusts thing form 990-PF in lieu of form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year and the foundation of the provisions of section 4942(a)(2) are being applied to any of the years the foundation hold more than a 2% direct or indirect with rest in any business enterprise at any time during the year? 15 Section 4947(a)(1) nonexempt chartable trusts the provisions of the provisions of section 4942(a)(2) are being applied to any of the years shorting acquainted person? 15 N/A 16 No 17 Part WII-B Statements Regarding Activities for Which Form 4720 May Be Required 15 N/A 16 No 17 Part WII-B Statements Regarding Activities for Which Form 4720 May Be Required 16 Day and the provision of the provision of the provision of the the manual of the provision of the provision of the provision of the provision of provision done to the provision of the pr	14		one no. > (808)	179-	594	7
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. 1a During the year did the foundation (either directly or indirectly): 1b Engage in the saie or exchange, or leasing of property with a disqualified person? Yes X No 1a During the year for the saie or exchange, or leasing of property with a disqualified person? Yes X No 1b Engage in the saie or exchange, or leasing of property with a disqualified person? Yes X No 1c Engage in the saie or exchange, or leasing of property with a disqualified person? Yes X No 1c Engage in the saie or exchange, or leasing of property with a disqualified person? Yes X No 1c Engage in the saie or exchange, or leasing of property with a disqualified person? Yes X No 1c Engage in the saie or exchange, or leasing of property with a disqualified person? Yes X No 1c Engage in the saie or exchange, or leasing of property with a disqualified person? Yes X No 1c Engage in the saie or exchange, or leasing of property with a disqualified person? Yes X No 1c Engage in the saie or exchange and said in the						
Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required	15					$\overline{\Box}$
File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. 1 During the year aid the foundation (either directly or indirectly): (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend mount by 0, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person for make any of either available for the benefit or use of a disqualified person for make any of either available for the benefit or use of a disqualified person for make any of either available for the benefit or use of a disqualified person for make any of either available for the benefit or use of a disqualified person for make any of either available for the benefit or use of a disqualified person for make any of either available for the benefit or use of a disqualified person for make any of either available for the benefit or use of a disqualified person? (6) Agree to pay money or property to a government official? (Exception, Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) b) If any answer is "Yes" to Ta(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations sections sections self-unity or an a current notice regarding disaster assistance (see page 20 of the instructions)? N/A Organizations relying on a current notice regarding disaster assistance (see page 20 of the instructions)? N/A 1 b N/A 1 b N/A 1 b N/A 1 c X 2 Taxes on failure to distribute recome (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(a)(3) or 4942(b)(5).) A the end of tax year 2008, did the foundation have any undistr			▶ 15 Î	N	/A	
File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. 1a During the year did the foundation (either directly or indirectly): (1) Engage in the sale or exchange, or lessing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? (6) Agree to pay money or property to a government official? (Exception, Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) b) If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.491(i/d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Taxes on faultive to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(i)(3) or 4942(i)(5)): a At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008? If "Yes," list the years \bullet the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008? If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years listed, answer "No" and attach statement—see instructions.) b) If "Yes," list the years \bullet foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008? If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the ye	Pa				<u>/</u>	
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2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)): a At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008? If "Yes," list the years Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (if applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (if applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) N/A 2b If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. Are there any years listed in 2a for which the foundation had excess in any business enterprise at any time during the year? Yes X No If "Yes," did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.) Are there any years is the foundation in a manner that would jeopardize its charitable purposes?	(Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corre	ected			
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before 2008? If "Yes," list the years , , , , , , , , , , , , , , , , , ,						
If "Yes," list the years ,	ä	At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s)				
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.		before 2008?	Yes X No			
valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ——————————————————————————————————		If "Yes," list the years \blacktriangleright	_			
statement - see instructions.) c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ——————————————————————————————————	t	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to	ıncorrect			
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.		valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" a	nd attach	1		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? b If "Yes," did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.) N/A Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		statement - see instructions.)	N/A	2b		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? b If "Yes," did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.) 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	(: If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.				
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May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.) Al Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? Al X	ı	o If "Yes," did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified pe	rsons after			
of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.) 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a X						
Form 4720, to determine if the foundation had excess business holdings in 2008.) A Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? N/A 4a X			, , , ,			
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a X				3b		-
	4:	a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	,			Х
			e purpose that			

had not been removed from jeopardy before the first day of the tax year beginning in 2008?

RICHARD M TOWILL FAMILY				
Form 990 PF (2008) C/O RICHARD S TOWILL - T			<u> 26-089642</u>	22 Page 6
Part VII-B Statements Regarding Activities for Which I	Form 4720 May Be F	Required (contin	ued)	
5a During the year did the foundation pay or incur any amount to:				
(1) Carry on propaganda, or otherwise attempt to influence legislation (section			s X No	
(2) Influence the outcome of any specific public election (see section 4955); of	er to carry on, directly or indire			
any voter registration drive?	_		s X No	
(3) Provide a grant to an individual for travel, study, or other similar purposes		Ye	s X No	
(4) Provide a grant to an organization other than a charitable, etc., organization	n described in section			
509(a)(1), (2), or (3), or section 4940(d)(2)?			s X No	
(5) Provide for any purpose other than religious, charitable, scientific, literary,	or educational purposes, or f		[TE]	
the prevention of cruelty to children or animals?	de 16 e e e e e e e e e e e e e e e e e e		s X No	
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify und	· ·	n Regulations	27/2	.
section 53.4945 or in a current notice regarding disaster assistance (see instru			N/A 5	<u> </u>
Organizations relying on a current notice regarding disaster assistance check h				
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption for				
expenditure responsibility for the grant?		Γ/A	es L No	
If "Yes," attach the statement required by Regulations section 53 494. 6a Did the foundation, during the year, receive any funds, directly or indirectly, to				
a personal benefit contract?	pay premiums on		s X No	
b Did the foundation, during the year, pay premiums, directly or indirectly, on a p	personal henefit contract?	16	6 s	b X
If you answered "Yes" to 6b, also file Form 8870	oci sonai benenii contiacti		•	- A
7a At any time during the tax year, was the foundation a party to a prohibited tax s	shelter transaction?	□ v ₄	s X No	
b If yes, did the foundation receive any proceeds or have any net income attribut			N/A 7	h
Information About Officers Discotors Treet		nagers, Highly		
Part VIII Paid Employees, and Contractors			•	
1 List all officers, directors, trustees, foundation managers and their	compensation.			
(a) Name and address	(b) Title, and average hours per week devoted	(c) Compensation (If not paid,	(d) Contributions to employee benefit plans and deferred	(e) Expense account, other
(a) Name and address	to position	enter -0-)	and deterred compensation	allowances
RICHARD S TOWILL	TRUSTEE			
47-460 WAIHEE PLACE			_	_
KANEOHE, HI 96744	0.00	0.	0.	0.
ELIZABETH TOWILL	TRUSTEE			
47-460 WAIHEE PLACE				
KANEOHE, HI 96744	0.00	0.	0.	0.
CRYSTAL K ROSE	TRUSTEE			
47-460 WAIHEE PLACE	0 00			0
KANEOHE, HI 96744	0.00	0.	0.	0.
	-			
2 Compensation of five highest-paid employees (other than those inc	cluded on line 1). If none,	enter "NONE."		
(a) Name and address of each amplause paid mays than \$50,000	(b) Title, and average	(-) Company	(d) Contributions to employee benefit plans and deferred	(e) Expense account, other
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	and deferred compensation	allowances
NONE				-
			T	
	4			
	 			
	1			
Total number of other employees paid over \$50,000	-	<u>L </u>		
TOTAL TERMON OF CRITIC SIMPLEYCOS PAID OVOR (DOC),000				

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Part VIII Information About Officers, Directors, Trustees, Foundar Paid Employees, and Contractors (continued)		
3 Five highest-paid independent contractors for professional services. If none, enter	"NONE."	
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
	_	
Total number of others receiving over \$50,000 for professional services	>	<u>. </u>
Part IX-A Summary of Direct Charitable Activities		
List the foundation's four largest direct charitable activities during the tax year. Include relevant statist		Funances
number of organizations and other beneficiaries served, conferences convened, research papers prod	uced, etc.	Expenses
1N/A		
2		
3		
4		
Part IX-B Summary of Program-Related Investments		
Describe the two largest program-related investments made by the foundation during the tax year on	ines 1 and 2.	Amount
1 <u>N/A</u>		
		0.
2		
All other program-related investments. See instructions.		
3 <u>N/A</u>		
Total. Add lines 1 through 3	>	0
	Fn	rm 990-PF (2008)

RICHARD M TOWILL FAMILY FOUNDATION C/O RICHARD S TOWILL - TRUSTEE

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P	Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations	ndations, see instructions)	
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities		0.
b	Average of monthly cash balances	1b	
C	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	0.
е	Reduction claimed for blockage or other factors reported on lines 1a and		
	1c (attach detailed explanation) 1e 0.		
2	Acquisition indebtedness applicable to line 1 assets] 2	0.
3	Subtract line 2 from line 1d		0.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	0.
6	Minimum investment return. Enter 5% of line 5		0.
P	Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations a foreign organizations check here and do not complete this part.)		
1	Minimum investment return from Part X, line 6	1	0.
2a	Tax on investment income for 2008 from Part VI, line 5		
b	Income tax for 2008. (This does not include the tax from Part VI.)	1	
C	Add lines 2a and 2b] 2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	0.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	0.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		0.
P	art XII Qualifying Distributions (see instructions)		
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc total from Part I, column (d), line 26	1a	0.
b	Program-related investments - total from Part IX-B	16	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
а	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	0.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment		
	income. Enter 1% of Part I, line 27b	5_	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	0.
	Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation	qualifies for the section	

Form **990-PF** (2008)

Part XIII Undistributed Income (see instructions)

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	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				0.
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only		•	0.	
b Total for prior years:				
· , · ,		0.		
3 Excess distributions carryover, if any, to 2008:				
a From 2003				
b From 2004				-
c From 2005				
d From 2006				
e From 2007				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2008 from				
Part XII, line 4; ► \$ 0 •				
a Applied to 2007, but not more than line 2a			0.	
b Applied to undistributed income of prior				
years (Election required - see instructions)		0.		
c Treated as distributions out of corpus				
(Election required - see instructions)	0.			
d Applied to 2008 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income. Subtract				
line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable		0.		
amount - see instructions		0.		
e Undistributed income for 2007. Subtract line				
4a from line 2a. Taxable amount - see instr.			0.	:
f Undistributed income for 2008. Subtract				
lines 4d and 5 from line 1. This amount must				
be distributed in 2009				0.
7 Amounts treated as distributions out of				
corpus to satisfy requirements imposed by				
section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2003				
not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2009.				
Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2004				
b Excess from 2005				
c Excess from 2006				
d Excess from 2007				
e Excess from 2008				Form 900 PE (2000)

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C/O RICHARD S TOWILL - TRUSTEE

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Part XV Supplementary Information	(continued)			
3 Grants and Contributions Paid During the Ye	ar or Approved for Future	Payment	·	
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of	Purpose of grant or contribution	Amount
Name and address (home or business)	or substantial contributor	recipient	CONTRIBUTION	
a Paid during the year				
None				
		:		
		,		
	•			
Total	1		▶ 3a	0.
b Approved for future payment	<u> </u>		, J	
None				
Total 823611 01-02-09		-	<u>▶ 3b</u>	0 . orm 990-PF (2008)

Unrelated business income

Enter gross amounts unless otherwise indicated.

Dart XVI-A	Analysis o	f Income-Producing	Activities
Part AVI-A	Analysis o	i income-Producing	j Activities

Enter gross amounts unless otherwise indicated.		ed business income		ided by section 512, 513, or 514	(e)
1 Program service revenue:	(a) Business code	(b) Amount	Exclu- sion code	(d) Amount	Related or exempt function income
a					
b					
c			<u> </u>		
d				_	
e	i				
f	_ [,	
g Fees and contracts from government agencies	_				
2 Membership dues and assessments					
3 Interest on savings and temporary cash					
investments	ľ				
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal					
property					
7 Other investment income			\top		
8 Gain or (loss) from sales of assets other			1		
than inventory				-	
9 Net income or (loss) from special events	-		+		
10 Gross profit or (loss) from sales of inventory		· 	1		
11 Other revenue:	_		+	 -	
a			1		
b			\dagger		
c			+		
		-	1		
de	_				
12 Subtotal. Add columns (b), (d), and (e)	_	0	_	0.	0.
13 Total. Add line 12, columns (b), (d), and (e)	L		• 1	13 _	
(See worksheet in line 13 instructions to verify calculations.)		-			
		lish		A D	
Part XVI-B Relationship of Activities	to the Acc	omprishment of E	xemp	ot Purposes	
Line No. Explain below how each activity for which in			A contr	buted importantly to the acco	mplishment of
the foundation's exempt purposes (other th	an by providing f	unds for such purposes).			
		- <u> </u>			<u></u>
			_		
					
					Form 990-PF (2008)

Part XVII	_			CICHARD S TOWL			96422		ge 13
the Code (other than section 50 (c)(3) organizations) or in section 527, relating to policical organizations? 1 (1) Cash 2 (2) Other assets 3 (1) X 18(2) X 18(3) X 18(3) X 18(4) X 18(4) Reminiscred of services or membership or fundrissing solicitations 18(3) X 18(4) Reminiscred of services or membership or fundrissing solicitations 18(4) X 18(4) X 18(4) Reminiscred of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or membership or fundrissing solicitations 18(6) Performance of services or market value of the goods, other assets, or services services 18(6) Performance or services or services services 18(6) Performance or services or services services 18(6) Performance or services or services services 18(6) Per	Pa	art X			To and Transactions a	nd Relationships With Noncl	naritable	•	
a Transfers from the reporting foundation to a noncharitable exempt organization of: (1) Cashe (2) Other assets 5 Other transactions (1) Sales of assets to a noncharitable exempt organization (2) Purchases of assets from a noncharitable exempt organization (3) Rental of Bottless, equipment, or other assets (4) Rental of Bottless, equipment, analong lists, other assets (5) Loans or loan guarantes (6) Performance of services or membership or fundrasing solectations (7) If the analong of facilities, equipment, maring lists, other assets, or paid employees (8) If the answer to any of the above to "Kes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services green by the reporting foundation. If the foundation ecceived less than fair market value in any transaction or sharing arrangement, show in column (b) Amount involved (c) Name of noncharitable exempt organization (d) Describon of transfers, transactions, and sharing arrangements in section 501(c) of the Code (other than section 501(c))(3) or in section 527? 1 If Yes, complete the following schedule. (a) Name of organization (b) Type of organization (c) Describon of relationship 1 If Yes, complete the following schedule. (a) Name of organization (b) Type of organization (c) Describon of relationship 1 If Yes, complete the following schedule. (a) Name of organization (b) Type of organization (c) Describon of relationship 1 If Yes, complete the following schedule. (a) Name of organization (b) Type of organization (c) Describon of relationship 1 If Yes, complete the following schedule. (a) Name of organization (b) Type of organization (c) Describon of relationship 2 If Dide Secretary, In contact the facility of the f	1	Did th	ne organization directly or ind	rectly engage in any of the fol	lowing with any other organization	n described in section 501(c) of		Yes	No
(2) Other assets b Other transactions: (1) Sales of assets to a noncharitable exempt organization (2) Purchase of assets from a noncharitable exempt organization (3) Rental of Bothless, equipment, or other assets (4) Rental organizations (5) Loans or loan guarantees (6) Performance of services or membership or fundrasing solectations (7) Sharing of Bothless, equipment, mailing lists, other assets, or paid employees (8) It is answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services proceived. (3) Line no (b) Amount involved (c) Name of noncharitable exempt organization (d) Description of sharing arrangement, show in column (d) the value of the goods, other assets, or services received. (a) Line no (b) Amount involved (c) Name of noncharitable exempt organization (d) Description of rearrature, transactions, and sharing arrangements. The line is the control of the goods of the process of the process of the goods of the goo			· ·			zations?			
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Form **990-PF** (2008)