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Department of the Treasury Internal Revenue Service

# **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)

OMB No 1545-0047 Open to Public

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Inspection

A I	or the	2009 Calendar year, or tax year beginning and ending		<del>`</del>
B	Check if applicable	Please C Name of organization	D Employer identific	ation number
ε	pplicable	lose to MAMAII MADD & CEIDING INDOSIKI		
	Addres change	s label or ASSOCIATION	_]	
	Name change	type	99-0	156443
	Initial	Number and street (or P 0, box if mail is not delivered to street address) Room/suite	E Telephone number	
$\overline{}$	Termin	Specific 3375 KOAPAKA STREET F2204	3 (808)	)839 <u>-6517</u>
	Amend		G Gross receipts \$	296,114.
F	Applica		H(a) Is this a group re	turn
	ition pendin		for affiliates?	Yes X No
			H(b) Are all affiliates inc	
$\overline{}$	Tay.eve	mpt status: X 501(c) ( 6		list. (see instructions)
		e: N/A	H(c) Group exemption	•
				State of legal domicile: HI
	art I	Summary	. O. IO. III	7 0 1010 0 1 1010 1010 1010 1010 1010 1
		Briefly describe the organization's mission or most significant activities. THE ORGAN	IZATION'S PR	IMARY
Governance		EXEMPT PURPOSE IS TO PROMOTE A LARGER AND MOR		
nar		Check this box  if the organization discontinued its operations or disposed of mo		
Š	1	Number of voting members of the governing body (Part VI, line 1a)	3	7
ၓၟ	1	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
<b>න්</b> ග	1	Total number of employees (Part V, line 2a)	5	0
ţį		Total number of volunteers (estimate if necessary)	6	0
Activities &	1 1	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
¥		Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	þ	Net differenced business taxable income from 1 offi 550 1, into 54	Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)		
Revenue	9	Program service revenue (Part VIII, line 2g)	381,332.	280,664.
Vec	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	26,813.	15,450.
æ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	23,392.	
		Total revenue - add lines 8-through 11 (must equal Part VIII, column (A), line 12)	431,537.	296,114.
_		Grants and similar amounts paid Part X, comm (A), lines 1-3)	17,625.	8,190.
		Benefits paid to or for members (Part IX, columns (A), line 4)		0,2200
	1	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	64,628.	
Expenses	180	Professional fundraising fees (Part IX, column (A), line 11e)	<u> </u>	
ĕ	lua	Total fundraising expenses (Part 1X, column (P), line 25)	<del> </del>	- "
Ä	17	Other expenses (Part IX) column (A) lines 17a-11d, 11f-24f)	171,655.	230,862.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	253,908.	239,052.
M	40		177,629.	57,062.
	19 3	Revenue less expenses Subtract line 18 from line 12	Beginning of Current Year	End of Year
5			1,336,601.	1,393,663.
300	20	Total assets (Part X, line 16)	1,330,001.	1,333,003.
e e	21	Total liabilities (Part X, line 26)  Net assets or fund balances. Subtract line 21 from line 20	1,336,601.	1,393,663.
	20 21 22 22	Signature Block	1,330,0011	1/3/3/0031
<del>で</del> う	<u> </u>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statement	s, and to the best of my knowled	ige and belief, it is true, correct,
=3.		and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowled	ge 	
 -Sig	70	& Better	a  4  13	2/10
	-	Signature of officer	Date	
ਤੇ ਜ਼ਿ		N BERT D. BEAMAN, DIRECTOR		
-3		Type or print name and title		
_		Preparer's Date	Check if Prepa	rer's identifying number instructions)
Pai	id		employed >	P00008046
	eparer's	Firm's name (or TKEDA & WONG CPA TNC	<del></del>	0209171
Us	e Only	self-employed). 1001 BISHOP ST STE 1717		
		address, and HONOLULU HI 96813-3429	Phone no. ▶ (	808)524-3660
Ms	av the II	RS discuss this return with the preparer shown above? (see instructions)	,	X Yes No
	2001 02-0		nstructions.	Form <b>990</b> (2009)

	HAWAII WALL & CEILING I 990 (2009) ASSOCIATION	NDUSTRY	99-0156443 Page 2
1	THE ORGANIZATION'S PRIMARY EXEMPT PU MORE FRIENDLY ASSOCIATION AMONG THOS	E ENGAGED IN THIS I	NDUSTRY AND FOR
	GENERAL MUTUAL PROTECTION; TO PROMOT PLASTERERS INDUSTRIES; TO PROCURE UN		RYWALL AND LS: TO
2	Did the organization undertake any significant program services during the prior Form 990 or 990-EZ?		Yes X No
3	If "Yes," describe these new services on Schedule O  Did the organization cease conducting, or make significant changes in h	ow it conducts, any program services?	Yes X No
4	If "Yes," describe these changes on Schedule O Describe the exempt purpose achievements for each of the organization Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trus allocations to others, the total expenses, and revenue, if any, for each pi	its are required to report the amount of	
4a	(Code ) (Expenses \$ 161,793. including MONTHLY EDUCATIONAL AND SEMIANNUAL/A		evenue \$ 255,686. OTION MEETINGS -
		TO THE DRYWALL AND	
	INDUSTRIES FOR MEMBERS AND THEIR STATE DRYWALL AND PLASTERERS INDUSTRIE		
		THLY EDUCATIONAL MEE	
	THERE WERE APPROXIMATELY 90 PARTICIE	PANTS AT THE INDUSTR	Y PROMOTION
	MEETINGS (HELD ONCE OR TWICE A YEAR)		
	ANNUAL CONVENTION - HELD TO INFORM,	EXCHANGE IDEAS AND	
		OF-STATE VISITING GU	
	DRYWALL AND PLASTERERS INDUSTRIES AN		
	INCLUDE MEETINGS, SEMINARS, ETC. APPRICATE OF THE CONVENTION.	PROXIMATELY 120 PART	ICIPANIS
4b	(Code: ) (Expenses \$ 31,175. including	g grants of \$ 6,000.)(F	Revenue \$ 24,978.
	ANNUAL GOLF TOURNAMENT WHERE ARCHITE	<del>-</del> · · · · · · · · · · · · · · · · ·	TRACTORS WERE
		LONG WITH THE ASSOC	
	MEMBERS. THE PURPOSE OF THE TOURNAME	ENT IS TO FOSTER A B	ETTER WORKING
	RELATIONSHIP BETWEEN EVERYONE INVOLV		ION INDUSTRY.
	APPROXIMATELY 160 PARTICIPANTS ATTEN	IDED THE GOLF TOURNA	MENT.
4c	(Code ) (Expenses \$ including	g grants of \$ ) (F	Revenue \$
			<del></del>
			· <del></del> -

including grants of \$ \$ 192,968. 4e Total program service expenses ►\$ Form **990** (2009)

(Expenses \$

Other program services (Describe in Schedule O)

) (Revenue \$

Page 3

Form 990 (2009)
Part IV | Checklist of R

Pa	T (V   Q necklist of nequired schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	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	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	<b> </b>	<u> </u>
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and			
	reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	X	<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to			Ì
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	ļ <u>.</u>	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide			
	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?			
	If "Yes," complete Schedule D, Part V	10	1	Х
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X			
	as applicable	11	X	
•	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI		ł	ĺ
•	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		1	
•	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII			
•	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.			
•	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		ł	
•	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X			
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI, XII, and XIII.	12		X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? Yes No	j		
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional		<u> </u>	ļ
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
þ	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b	<u> </u>	X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization		ŀ	
	or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	<u> </u>	X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals			
	located outside the United States? If "Yes," complete Schedule F, Part III	16	<u> </u>	X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	<u> </u>	Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part Vill, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20	Oid the organization operate one or more hospitals? If "Ves." complete Schedule H	20	1	Y

Form 990 (2009) ASSOCIATION

Part IV Checklist of Required Schedules (continued)

the drise organization report more than \$5,000 of grafts and other assistance to governments and organizations in the United States on Part IX, clomm (A), line 11 / 11 / 11 / 12 / 12 / 12 / 13 / 12 / 13 / 13				Yes	No
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, coclumn (A), the 21 if 1'ves, "complete Schedule I, Part I and II'ves," complete Schedule I, Part I and II'ves," complete Schedule I, Part II'ves," complete Schedule I, Part II'ves, "complete Schedule I, Part II'ves," complete Schedule I, Part II'ves," complete Schedule I, Part II'ves, "complete Schedule I, Part II'ves," complete Schedule I, Part II'ves," complete Schedule I, Part II'ves, "complete Schedule I, Part II'ves," complete Schedule I, Part II'ves, "complete Schedule II'ves," in a part II'ves, "and II'ves," complete Schedule II'ves, "and II'ves," complete Schedule II'ves, "and II'ves," complete Schedule II'ves, "and II'ves," and II'ves, "and II'ves," and II'ves, "and II'ves," and II'ves, "and II'ves," and II'ves, "and II'ves, "and II'ves," and II'ves, "and	21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the			
column (A), Ine 27 if "Yes," complete Schedule I, Parts I and III 2		• • • • • • • • • • • • • • • • • • • •	21		<u>X</u>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule I, I' No." go to line 25  24a Did the organization have a tax exempt bond issue with an outstanding principal amount of more than \$100,000 as of the list day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No." go to line 25  25d Did the organization maintain an escrow account other than a refunding escrow at any time during the year to delease any tax exempt bonds?  25d Section 5016(8) and 5016(6)4 organizations. Did the organization and the organization with a disqualified person during the year? If "Yes," complete Schedule L, Part I b Is the organization wave that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I b Is the organization wave that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part II b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part II b Is the organization as of the end of the organization's prince Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  28b Was the organization aparty to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  29c A current or former officer, director, frustee, or key employee? If "Yes," complete Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  29c A current or former officer, director, frustee, or key employee? If "Yes," complete Schedule L, Part IV instructions for	22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX,			
and former officers, directors, fusitess, key employees, and highest compensated employees? If "Yes," complete Schedule J Did the organization have a tax exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 240 trinough 24d and complete Schedule K. If "No", go to him 25  b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? described of the year? If "Yes," complete Schedule L, Part I b is the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  Did the organization and that the tax engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part IV  Was a born to rot by a current of former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization is tax year? If "Yes," complete Schedule L, Part IV  Was the organization aparty to a business transaction with one of the following parties, (see Schedule L, Part IV  A mentity of which a current of former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  A mentity of which a current of former officer, director, trustee, or key employee of th			22	_X_	
Schedule J  Dut the organization have a tax exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds outstanding as of the year? If "Yes," complete Schedule organization with a disqualified person during the year? If "Yes," complete Schedule organization and that the transaction has not been reported on any of the organization with a disqualified person on a prior year, and that the transaction has not been reported on any of the organization with a disqualified person on in a prior year, and that the transaction has not been reported on any of the organization with a disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L. Part II and the transaction or organization provide a grant or other assistance to an officer, director, trustee, key employee? If "Yes," complete Schedule L. Part IV an antity of which a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L. Part IV An entity of which a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L. Part IV An entity of which a current or former officer, director, trustee, or	23				
24a Dd the organization have a lax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes, 'answer lines 24b through 24d and complete Schedule K. If 'No'; go to line 25  Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization act as an "on behalf of' issuer for bonds outstanding at any time during the year to defease any tax-exempt bonds?  Did the organization act as an "on behalf of' issuer for bonds outstanding at any time during the year? defease any tax-exempt bonds?  Was a Solan to or 50 (c)(3) and 50 (c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I 'Yes,' complete Schedule I, Part I 'Yes,' complete Schedule I, Part I I'Yes,' and officer, director, trustee, key employee, substantial contributions for applicable filing thresholds, conditions, and exceptions):  A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV 'Yes,' complete Schedule I, Part I I'Yes,' complete Schedule I, Part I I'Yes,' complet		and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
last day of the year, that was issued after December 31, 2002? If "Yes," answer knes 24b through 24d and complete Schedule K. If "No", go to line 25  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d  25a Section 501(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "yes," complete Schedule L, Part II as a boat no by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II  Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  28b X  28c X  29c X  29c Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule II, Part IV  29c X  29		Schedule J	23_		<u> </u>
Schedule K. II "No", go to line 25  Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d   24d   25d   24d   25d	24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
b Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax exempt bonds?  d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d   24d   25d		last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  24d   24		Schedule K. If "No", go to line 25	24a		<u> </u>
any tax exempt bonds?  d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d   24d   24d   25d   25d Section 501(e)(3) and 501(e)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I   25a	þ	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part II is the organization has not been reported on any of the organization's prior Forms 990 or 990-E2? If "Yes," complete Schedule L, Part II is the organization has not been reported on any of the organization's prior Forms 990 or 990-E2? If "Yes," complete Schedule L, Part II is a possible to a more officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II is 25b.  25b.  27	C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I., Part I		any tax-exempt bonds?	24c		
disqualified person during the year? If "Yes," complete Schedule L, Part I b is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a pnor year, and that the transaction has not been reported on any of the organization's pror Forms 990 or 990-E2? If "Yes," complete Schedule L, Part I 25b 25b 27b 28a a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II 28b 27b 27b 27b 27b 27b 27b 27b 27b 27b 27	d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
b is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-E27 // *Yes,* complete Schedule L, Part II 25b 25b 27b 27b 27b 27b 27b 27b 27b 27b 27b 27	25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
that the transaction has not been reported on any of the organization's prior Forms 990 or 990-E27 // "Yes," complete Schedule L, Part I    25b		disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		_
Schedule L, Part I  Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II  27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III  28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filling thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  c An entity of which a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M  30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M  30 If "Yes," complete Schedule N, Part I  31 Did the organization liquidate, terminate, or dissolve and cease operations?  If "Yes," complete Schedule N, Part I  32 If the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I  32 If the organization related to any tax-exempt or taxable entity?  If "Yes," complete Schedule R, Part V, line 2  33 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-chantable related organization?  If "Yes," complete Schedule R, Part V, line 2  35 Section 501(c)(3) organizations. Did the organization make an	b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II 26 X  27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III 27 X  28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV 28b X  b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV 28b X  c An entity of which a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV 28c X  29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 29 X  30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M 30 X  31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule M, Part I 31 X  32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule R, Part V, Ins. 2  33 X  34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part V, Ins. 2  35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, Ins. 2  36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedul		that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II  26		Schedule L, Part I	25b		
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Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  If "Yes," complete Schedule R, Part V, line 2  36  37  Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  38  Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?  Note. All Form 990 filers are required to complete Schedule O.  38  X			35		Х
If "Yes," complete Schedule R, Part V, line 2  36  37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?  Note. All Form 990 filers are required to complete Schedule O.  38 X	36				
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?  Note. All Form 990 filers are required to complete Schedule O. 38 X			36		
and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?  Note. All Form 990 filers are required to complete Schedule O.  38 X	37				
Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?  Note. All Form 990 filers are required to complete Schedule O.  38 X	٠.		37		X
Note. All Form 990 filers are required to complete Schedule O. 38 X	38		<u> </u>		
	~		38	$ _{\mathbf{X}} $	
		110121 c 222 maio dio rodonos lo sampioto cariodate o.			2009)

ASSOCIATION 99-0156443 Page 5 Statements Regarding Other IRS Filings and Tax Compliance Part V Yes Νo 1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable 1a Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 0 1b Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming X (gambling) winnings to prize winners? 1c 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, 0 filed for the calendar year ending with or within the year covered by this return b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? X За b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b 4a 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)? X 4a **b** 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. 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a X b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b c If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5c 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? X 6a b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b Organizations that may receive deductible contributions under section 170(c). 7 a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c d If "Yes," indicate the number of Forms 8282 filed dunng the year e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 71 For all contributions of qualified intellectual property, did the organization file Form 8899 as required? 7g For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? 7h Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 Sponsoring organizations maintaining donor advised funds. a Did the organization make any taxable distributions under section 4966? 9a Did the organization make a distribution to a donor, donor advisor, or related person? 9b Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12 10a

Form 990 (2009)

12a

10b

11a

11b

11

Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

b If "Yes," enter the amount of tax-exempt interest received or accrued during the year

Gross income from other sources (Do not net amounts due or paid to other sources against

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?

Section 501(c)(12) organizations. Enter.

a Gross income from members or shareholders

amounts due or received from them.)

### HAWAII WALL & CEILING INDUSTRY

Form 990 (2009)

**ASSOCIATION** 

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

<u>Sec</u>	tion A. Governing Body and Management							
		1	ı		_		Yes	No
1a	Enter the number of voting members of the governing body	1a	•		7	ļ		
b	Enter the number of voting members that are independent	1 <u>b</u>	<u> </u>		7			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	p wit	th a	ny other				
	officer, director, trustee, or key employee?					2		<u>X</u>
3	Did the organization delegate control over management duties customarily performed by or under the	e dire	rect	supervisi	on			
	of officers, directors or trustees, or key employees to a management company or other person?					3		<u>X</u>
4	Did the organization make any significant changes to its organizational documents since the prior Fo		990	was filed	7	4		X
5	Did the organization become aware during the year of a material diversion of the organization's asset	ts?				5		_X_
6	Does the organization have members or stockholders?					6	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more me	embe	ers	of the			٠,,	
	governing body?		_			7a	X	
	Are any decisions of the governing body subject to approval by members, stockholders, or other per					7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken	aurir	ing 1	ne year		1		
	by the following						<b></b>	
а	The governing body?					8a	X	
ь	Each committee with authority to act on behalf of the governing body?			Alexa		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reasonable in Section A, who cannot be reasonable in Section A.	acnec	a a	tne		9		x
800	organization's mailing address? If "Yes," provide the names and addresses in Schedule O tion B. Policies (This Section B requests information about policies not required by the Internal R			Cadal		9	L	
360	tion B. Folicies (rins Section 8 requests information about policies not required by the linternal ri	ieve <u>i i</u>	iue	Code)			Yes	No
100	Does the organization have local chapters, branches, or affiliates?					10a	163	X
	If "Yes," does the organization have written policies and procedures governing the activities of such	char	nte	e affiliate	98	100		
U	and branches to ensure their operations are consistent with those of the organization?	· Oi iap	Pic	o, arman	,,,	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before f	filina 1	the	form?		11	Х	
11A		9						
12a						12a	1	Х
	Are officers, directors or trustees, and key employees required to disclose annually interests that co	uld a	aive	rise				
_	to conflicts?		<b>.</b>			12b		
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If	"Yes	s. " c	lescnbe				
Ĭ	in Schedule O how this is done					12c		
13	Does the organization have a written whistleblower policy?					13		X
14	Does the organization have a written document retention and destruction policy?					14		X
15	Did the process for determining compensation of the following persons include a review and approv	al by	y ind	depender	nt			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	?						
а	The organization's CEO, Executive Director, or top management official					15a		N/A
b	Other officers or key employees of the organization					15b		N/A
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)					}		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange	men	it w	th a				
	taxable entity during the year?					16a		_X_
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to eva-	aluate	te it:	s participa	ation			
	in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the org	ganıza	atio	n's				
	exempt status with respect to such arrangements?					16b		
<u>Sec</u>	tion C. Disclosure		_					
17	List the states with which a copy of this Form 990 is required to be filed ► NONE							
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-	T (50	01(c	)(3)s only	) avaılable	for		
	public inspection. Indicate how you make these available. Check all that apply							
	Own website X Another's website X Upon request							
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents,	confl	lict	of interes	t policy, a	nd fina	incial	
	statements available to the public							
20	State the name, physical address, and telephone number of the person who possesses the books a		eco	rds of the	a organiza	ition	<b>-</b>	
	HAWAII WALL & CEILING INDUSTRY ASN - (808) 839-651							
	3375 KOAPAKA ST SIITTE F220-43 HONOLILLI HT 96819	4						

Form 990 (2009) Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated **Employees, and Independent Contractors** 

### Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

ta Complete this table for all persons required to be listed. Report compensation for the calendar year ending within the organization's tax year. Use Schedule J-2 if additional space is needed

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order, individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons. [<del>-</del>--

(A) Name and Title	(B) Average	(C) Position				1		( <b>D)</b> Reportable	(E) Reportable	(F) Estimated
	hours per week	Individual trustee or director	Inspitutional trustee	all		Highest compensated O		compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
CLYDE TAKATSUKI	1 00									
VICE PRESIDENT	1.00	X		X	⊢			0.	0.	0.
LITO ALCANTRA SECRETARY	1.00	x		x				0.	0.	0.
KARL SINCLAIR	1.00	^		^	$\vdash$	H	-	0.	0.	<del>_</del>
DIRECTOR	1.00	$ _{\mathbf{x}}$						0.	0.	0,
BERT BEAMAN		<u> </u>								
DIRECTOR	1.00	X	<u></u>					0.	0.	0.
HARRY CORNISH										
PRESIDENT	1.00	X	<u> </u>	X	L	<u> </u>		0.	0.	0.
MICHAEL GOODNIGHT TRESURER	1.00	x		x				0.	0.	0.
VINCENT NIHIPALI JR.									· — · ·	
DIRECTOR	1.00	X						0.	0.	0.
					_					
		_	_		_	ļ				
			-		_	-				
			_		_					
										-
			_		-	_				

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	990 (2009) ASSOCIAT	ION								99-01	<u> 564</u>	43_	Pag	е 8
Par	t VII Section A. Officers, Directors, Tru	stees, Key E	mplo	yee	s, a	nd ł	ligh	est	Compensated Employ	ees (continued)				
	(A) Name and title	(B) Average hours	age Position					·ly)	(D) Reportable compensation	(E) Reportable compensation	 	(F Estim amou	ated	
		per week	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC	C)	oth comper from organi and re organiz	nsatio the zation	n t
						-	-	_			_			
			_											_
				-										
			<u> </u>								_			
						_	-				-			
											-		<del></del>	
1b	Total		1	<u> </u>	<u> </u>	!	┢	<u>.                                    </u>	0.		0.			0.
2	Total number of individuals (including but r	not limited to ti	nose	liste	ed a	bov	e) w	ho r	eceived more than \$100	0,000 in reportable				
	compensation from the organization	·								·		Ye		<u>C</u> No
3	Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for s			, ke	y en	nplo	yee,	or I	highest compensated ei	mployee on		3	$\top$	x
4	For any individual listed on line 1a, is the si and related organizations greater than \$15	0,000? If "Yes	, " co	mpl	ete :	Sch	edul	e J	for such individual			4		X
5	Did any person listed on line 1a receive or the organization? If "Yes," complete Scheotion B. Independent Contractors				from	any	y uni	relat	ted organization for serv	rices rendered to		5		<u>X</u>
1	Complete this table for your five highest countries the organization.	mpensated in	depe	ende	ent c	ont	racto	ors 1	that received more than	\$100,000 of comp	 oensat	ion fron	1	
	(A) Name and business	address							(B) Description of s	services	Coi	(C) mpensa	tion	
		<del></del>			_									
		<u> </u>												
2	Total number of independent contractors (i \$100,000 in compensation from the organi	-	not li	mite	d to		se li O	stec	d above) who received n	nore than				_

HAWAII WALL & CEILING INDUSTRY ASSOCTATION

		(2009) ASSOC	IATION				99-0156	443 Page 9
Pa	rt VII		nue					
	•				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	b c d e	Federated campaigns Membership dues Fundraising events Related organizations Government grants (contribute	· —					
ntributic d other		All other contributions, gifts, gran similar amounts not included about Noncash contributions included in lines	ve 1f					
<u>8</u> €	h	Total. Add lines 1a-1f		<b>&gt;</b>				
Program Service Revenue	b			900099 900099	255,686. 24,978.			
P.S.	d e						<del> </del>	
P.	f		enue					
	-	Total. Add lines 2a-2f		<b>•</b>	280,664.			
	3	Investment income (including	dıvıdends, ınter	est, and				
		other similar amounts)		▶	15,450.			15,450.
	4	Income from investment of ta	x-exempt bond	proceeds 🕨				
	5	Royalties	( ) P1					
	۰.	Oraca Banta	(i) Real	(ii) Personal				
	6 a			+				
		Less: rental expenses						
		Rental income or (loss)	L					
		Net rental income or (loss) Gross amount from sales of	(i) Securities	(ii) Other				<del> </del>
	/ a	assets other than inventory	(i) decurries	(ii) Oli ici				
	h	Less: cost or other basis		<del>                                     </del>				
	~	and sales expenses						
	c	Gain or (loss)				}		
		Net gain or (loss)	<u> </u>					
nue		Gross income from fundraisin including \$	- :					
Other Revenue		contributions reported on line Part IV, line 18		,		;		
Ě	b	Less: direct expenses	t	·		ļ		
ا	С	Net income or (loss) from fund	draising events	<b>&gt;</b>		ļ		
	9 a	Gross income from gaming ad	ctivities See			]		
		Part IV, line 19		)				
		Less: direct expenses	t	·				
		Net income or (loss) from gan	-	<b>&gt;</b>				<del> </del>
	10 a	Gross sales of inventory, less						
		and allowances	ē.					
		Less: cost of goods sold	t .	اـــــا،				
-	<u>C</u>	Net income or (loss) from sale			<del></del>	<del> </del>		
}		Miscellaneous Revenu		Business Code				
	11 a							
	b			<del></del>		-		<del> </del>
	C بہ	All other revenue						<del> </del>
	a	Total. Add lines 11a-11d				<del> </del>		
	12	Total revenue. See instructions			296,114.	280,664.	0 .	15,450.
93200 02-04		TOTAL TOTAL DEC. OCC MISH OCHORS			270/TT4.	1 200,003.	<u> </u>	Form <b>990</b> (2009)
02-04	- 10				•			(2003)

# Form 990 (2009) ASSOCIATION Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

	All other organizations must comp		not required to complete all		i (D).
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and				
	organizations in the U.S. See Part IV, line 21	2,190.	2,190.		
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22	6,000.	6,000.		
3	Grants and other assistance to governments,		-		
	organizations, and individuals outside the U.S.				
	See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,		•		···
	trustees, and key employees				
6	Compensation not included above, to disqualified				· · · · · · · · · · · · · · · · · · ·
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k)				
	and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
а	Management				
b	Legal				
c	Accounting	7,120.	5,696.	1,424.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other .	66,701.	33,350.	33,351.	
12	Advertising and promotion				
13	Office expenses	5,398.	4,239.	1,159.	
14	Information technology				
15	Royalties				
16	Occupancy	26,047.	20,838.	5,209.	
17	Travel	22,384.	22,384.		
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	34,377.	34,377.		
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	193.	193.		
23	Insurance	2,453.	1,962.	491.	
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
а	GOLF ACTIVITY FOR MEMBE	25,175.	25,175.		···-
b	ADMINSTRATIVE FEE	21,926.	17,541.	4,385.	
c	DUE & SUBSCRIPTION	13,749.	13,749.	2,0001	
d	ENTERTAINMENT & PROMOTI	4,589.	4,589.		
A	TAX & LICENSES	427.	427.		
f	All other expenses	323.	258.	65.	
25	Total functional expenses. Add lines 1 through 24f	239,052.	192,968.	46,084.	0.
26	Joint costs. Check here Jif following	200,002.		20,002.	<u> </u>
	SOP 98-2. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation				

Form 990 (2009)
Part X | Balance Sheet ASSOCIATION

Pai	rt X	Balance Sheet	·····		- T	
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest bearing		14,263.	1	4,178
	2	Savings and temporary cash investments		981,529.	2	1,042,889
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		4		
	5	Receivables from current and former officers, direct	tors, trustees, key			
		employees, and highest compensated employees	Complete Part II			
		of Schedule L	,		5	
	6	Receivables from other disqualified persons (as def				
		4958(f)(1)) and persons described in section 4958(c	c)(3)(B) Complete	•		
		Part II of Schedule L			6	
ets	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges	, i		9	
	10a	Land, buildings, and equipment, cost or other	. 12 142			
		· · · · · · · · · · · · · · · · · · ·	0a 12,142.	211		504
	1	•	оь 11,448.	311.	-	694
	11	Investments - publicly traded securities	339,081.	11	344,485	
	12	Investments - other securities See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11 Intangible assets			13	
	15	Other assets See Part IV, line 11		1,417.	14	1,417
	16	Total assets. Add lines 1 through 15 (must equal li	1,336,601.	16	1,393,663	
	17	Accounts payable and accrued expenses	116 04)	_1,330,001.	17	1,333,003
	18	Grants payable		18		
	19	Deferred revenue		19	<del>.</del>	
	20	Tax-exempt bond liabilities		20		
ý	21	Escrow or custodial account liability. Complete Par	t IV of Schedule D		21	
<u>I</u> ţie	22	Payables to current and former officers, directors, t				
Liabilities		highest compensated employees, and disqualified				
=		of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated	d third parties		23	** * * * * * * * * * * * * * * * * * * *
	24	Unsecured notes and loans payable to unrelated th	nird parties		24	
	25	Other liabilities Complete Part X of Schedule D			25	
	26	Total liabilities. Add lines 17 through 25		0.	26	0.
	1	Organizations that follow SFAS 117, check here	X and complete			
es		lines 27 through 29, and lines 33 and 34.				
anc E	27	Unrestricted net assets		1,336,601.	27	<u>1,393,663</u> .
Bali	28	Temporarily restricted net assets		- · · · · · · · · · · · · · · · · · · ·	28	· · · · · · · · · · · · · · · · · · ·
둳	29	Permanently restricted net assets	· · · · · · · · · · · · · · · · · · ·	29		
Ē		Organizations that do not follow SFAS 117, chec	ck here 🕨 📖 and		li	
ğ		complete lines 30 through 34.				
ets	30	Capital stock or trust principal, or current funds			30	
As	31	Paid-in or capital surplus, or land, building, or equip		· · · · · · · · · · · · · · · · · · ·	31	
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated incor	me, or other funds		32	
۲.	33	Total net assets or fund balances		1,336,601.	33	1,393,663.
	34	Total liabilities and net assets/fund balances	<u></u> -	1,336,601.	34	1,393,663.

HAWAII WALL & CEILING INDUSTRY

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ASSOCIATION

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Pa	rt XI Financial Statements and Reporting			
			Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other			
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.	ì		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		<u> </u>
b	Were the organization's financial statements audited by an independent accountant?	2b		X
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit,	1		
	review, or compilation of its financial statements and selection of an independent accountant?	_2c_		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	İ		
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a	Ì		
	consolidated basis, separate basis, or both.			
	Separate basis Consolidated basis Both consolidated and separate basis			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit	i	Ì	
	Act and OMB Circular A-133?	3a		N/A
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit			
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		L
	<del></del>	_	000	

### **SCHEDULE C**

(Form 990 or 990-EZ)

### **Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2009

Open to Public Inspection

Schedule C (Form 990 or 990-EZ) 2009

Department of the Treasury Internal Revenue Service Complete if the organization is described below.

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

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations. Complete Parts I-A and B Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

• Section 501	c)(4), (5), or (6) organizat	ions: Complete Part III			
Name of organiz	ation HAWAII	WALL & CEILING I	NDUSTRY	Emplo	oyer identification number
	ASSOCIA	TION			99-0156443
Part I-A	complete if the org	anization is exempt und	er section 501(c)	or is a section 527 or	rganization.
<ol> <li>Provide a d</li> <li>Political exp</li> <li>Volunteer h</li> </ol>	penditures	ation's direct and indirect politic	al campaign activities		
Part I-B C	complete if the org	anization is exempt und	er section 501(c)	(3).	
1 Enter the a	mount of any excise tax	incurred by the organization und	der section 4955	▶\$	
2 Enter the a	mount of any excise tax	incurred by organization managi	ers under section 4955	5 ▶\$	
3 If the organ	ization incurred a sectio	n 4955 tax, did it file Form 4720	for this year?		Yes No
4a Was a corre	ection made?				☐ Yes ☐ No
b If "Yes," de	scribe in Part IV			1: 504/	-1/01
		janization is exempt und			
1 Enter the a	mount directly expended	d by the filing organization for se	ction 527 exempt func	tion activities > \$	
2 Enter the a	mount of the filing organ	ization's funds contributed to ot	her organizations for s		
•	ction activities				<del></del>
_	pt function expenditures	Add lines 1 and 2 Enter here a	and on Form 1120-POL		
line 17b				<b>&gt;</b> \$	
	• -	1120-POL for this year?			Yes No
		nployer identification number (E			
		the amount paid from the filing on the filing of the control of th			
•		i, provide information in Part IV.	anization, such as a se	parate segregated fund of t	a political action committee
	· ·	· · · · · · · · · · · · · · · · · · ·	( ) ( )	400000000000000000000000000000000000000	(-) A
(	a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  If none, enter -0

932041 02-04-10

LHA

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

### HAWAII WALL & CEILING INDUSTRY

Schedule C (Form 990 or 990	EZ) 2009 ASSO	CIATIO	<u>N</u>		99-0	156443 Page 2
			npt under section	n 501(c)(3) and file	ed Form 5768	
(election u	nder section 501	<u>(h)).</u>		· -		
A Check 🕨 🛄 if the filir	ng organization belon	gs to an affil	ated group.			
B Check 🕨 🔲 if the filir	ng organization check	ed box A an	d "limited control" pro	visions apply.		
(The ter	Limits on Lob m "expenditures" m		nditures nts paid or incurred.	)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expendit	ures to influence pub	lic opinion (	grass roots lobbying)			
b Total lobbying expendit	ures to influence a le	gislative boo	ly (direct lobbying)			
c Total lobbying expendit	ures (add lines 1a an	d 1b)				
d Other exempt purpose	expenditures					
e Total exempt purpose e	expenditures (add line	s 1c and 1d	)			
f Lobbying nontaxable a	mount. Enter the amo	unt from the	e following table in bot	h columns		
If the amount on line 1e,	column (a) or (b) is:	The lob	bying nontaxable am	ount is:		
Not over \$500,000		20% of	the amount on line 1e			
Over \$500,000 but not	over \$1,000,000	\$100,00	0 plus 15% of the exc	ess over \$500,000		
Over \$1,000,000 but no			0 plus 10% of the exc			
Over \$1,500,000 but no			0 plus 5% of the exce			
Over \$17,000,000	· · · · · · · · · · · · · · · · · · ·	\$1,000,0				
					•	
g Grassroots nontaxable	amount (enter 25% of	of line 1f)				
h Subtract line 1g from li	•	•				
i Subtract line 1f from lin						
i If there is an amount of	her than zero on eith	er line 1h or	line 1i, did the organiz	ation file Form 4720		-
reporting section 4911						Yes No
(So		at made a s		Section 501(h) n do not have to com es 2a through 2f on pa		
			nditures During 4-Ye	<u>-</u>	-9,	···
<del> </del>		Dying Expo	Tartares Barring 4 10	di Avoraging i cita		T
Calendar year (or fiscal year beginni	ng in) (a)	2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying nontaxable a						
b Lobbying ceiling amount	L L					
(150% of line 2a, colun	n(e))					
c Total lobbying expendi	tures					
d Grassroots nontaxable	amount					
e Grassroots ceiling amo	unt					
(150% of line 2d, colum	กก (e))					
		•				
f Grassroots lobbying ex	penditures					

Schedule C (Form 990 or 990-EZ) 2009

Schedule C (Form 990 or 990-EZ) 2009 ASSOCIATION 99-0156443 Page 3

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: a Volunteers?		a)		)
local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amo	unt
or referendum, through the use of				
•				
a Volunteers?				
a voidificers:				
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		<u> </u>		
c Media advertisements?				
d Mailings to members, legislators, or the public?				
e Publications, or published or broadcast statements?		1.		
f Grants to other organizations for lobbying purposes?		<del>                                     </del>		
g Direct contact with legislators, their staffs, government officials, or a legislative body?		<u> </u>	<del></del> .	
h Railies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		<del> </del>		
i Other activities? If "Yes," describe in Part IV		ļ		
j Total. Add lines 1c through 1i	<u> </u>	<u> </u>	<del></del> -	
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		ļ		
b If "Yes," enter the amount of any tax incurred under section 4912				
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912		-		
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?	4: E01/s	\/ <b>E</b> \		
Part III-A Complete if the organization is exempt under section 501(c)(4), sec 501(c)(6).	o) i ve nois	;)(o), or se	ection	
			Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		1		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2		Х
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		3		X
501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if F "Yes."  1 Dues, assessments and similar amounts from members		1	<b></b>	
	litical		1 4.3	.686.
			23	,685
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political			25	5,686
Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of polexies for which the section 527(f) tax was paid).		2a	25	36 36
<ul> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pole expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> </ul>		2a 2b	23.	36
<ul> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pole expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> </ul>			23.	
<ul> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pole expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> <li>c Total</li> </ul>		2b	233	36
<ul> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pole expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> <li>c Total</li> <li>Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> </ul>	excess	2b 2c	233	36
<ul> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pole expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> <li>c Total</li> <li>Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the expenses of the section 162(e) dues</li> </ul>		2b 2c	23	36
<ul> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pole expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> <li>c Total</li> <li>Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> </ul>		2b 2c	233	36
<ul> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pole expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> <li>c Total</li> <li>Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and</li> </ul>		2b 2c 3	23	36
<ul> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of pole expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> <li>c Total</li> <li>Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the does the organization agree to carryover to the reasonable estimate of nondeductible lobbying an expenditure next year?</li> </ul>		2b 2c 3	23	36

### Schedule D

Department of the Treasury Internal Revenue Service

(Form 990)

**Supplemental Financial Statements** 

► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

➤ Attach to Form 990. ➤ See separate instructions.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

HAWAII WALL & CEILING INDUSTRY

ASSOCIATION

Employer identification number 99-0156443

Par	t I Organizations Maintaining Donor Advise	d Funds or Other Similar Fund	s or Accounts. Complete if the
	organization answered "Yes" to Form 990, Part IV, line	e 6	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in	writing that the assets held in donor advi	sed funds
_	are the organization's property, subject to the organization's	•	Yes No
6	Did the organization inform all grantees, donors, and donor a	<del>-</del>	used only
-	for charitable purposes and not for the benefit of the donor of		· · · · · · · · · · · · · · · · · · ·
	impermissible private benefit?	, , , ,	Yes No
Par		ganization answered "Yes" to Form 990,	
1	Purpose(s) of conservation easements held by the organization		
	Preservation of land for public use (e.g., recreation or p		storically important land area
	Protection of natural habitat		tified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif	fied conservation contribution in the form	of a conservation easement on the last
	day of the tax year		
	,		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic str	ucture included in (a)	2c
đ	Number of conservation easements included in (c) acquired	after 8/17/06	2d
3	Number of conservation easements modified, transferred, re	leased, extinguished, or terminated by th	ne organization during the tax
	year ▶		
4	Number of states where property subject to conservation ea	sement is located	
5	Does the organization have a written policy regarding the pe	riodic monitoring, inspection, handling of	•
	violations, and enforcement of the conservation easements i	it holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	and enforcing conservation easements	during the year >
7	Amount of expenses incurred in monitoring, inspecting, and	enforcing conservation easements durin	g the year ▶ \$
8	Does each conservation easement reported on line 2(d) above	ve satisfy the requirements of section 17	O(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIV, describe how the organization reports conservat	ion easements in its revenue and expens	se statement, and balance sheet, and
	include, if applicable, the text of the footnote to the organiza	tion's financial statements that describe	s the organization's accounting for
	conservation easements.		
Pai	rt III Organizations Maintaining Collections o	of Art, Historical Treasures, or (	Other Similar Assets.
	Complete if the organization answered "Yes" to Form	990, Part IV, line 8	
1a	If the organization elected, as permitted under SFAS 116, no	ot to report in its revenue statement and	balance sheet works of art, historical
	treasures, or other similar assets held for public exhibition, e	ducation, or research in furtherance of p	ublic service, provide, in Part XIV, the text of
	the footnote to its financial statements that describes these	items.	
ь	If the organization elected, as permitted under SFAS 116, to	report in its revenue statement and bala	nce sheet works of art, historical treasures,
	or other similar assets held for public exhibition, education, of	or research in furtherance of public service	ce, provide the following amounts relating to
	these items:		
	(i) Revenues included in Form 990, Part VIII, line 1		<b>&gt;</b> \$
	(ii) Assets included in Form 990, Part X		<b>&gt;</b> \$
2	If the organization received or held works of art, historical tre	easures, or other similar assets for financ	
	the following amounts required to be reported under SFAS 1	16 relating to these items.	
а	Revenues included in Form 990, Part VIII, line 1		<b>&gt;</b> \$
b	Assets included in Form 990, Part X		► \$ ► \$

### HAWAII WALL & CEILING INDUSTRY

	dule D (Form 990) 2009 ASSOCIA								56443		ge 2
Par	t III   Organizations Maintaining C	collections of A	rt, Histo	rical Tre	easures, c	or Othe	r Simil	ar Asse	ts (contir	iued)	
3	Using the organization's acquisition, accessi	on, and other record	ls, check a	any of the f	following that	t are a si	gnificant	use of its	collection	ıtems	í
	(check all that apply).										
а	Public exhibition	d	ı 💹 Lo	an or exch	nange progra	ıms					
b	Scholarly research	е	o	ther							
c	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explai	n how the	y further th	ne organizatio	on's exer	npt purpe	ose in Par	t XIV		
5	During the year, did the organization solicit o	r receive donations	of art, hist	orical treas	sures, or othe	er sımılar	assets				
	to be sold to raise funds rather than to be ma	aintained as part of t	he organi	zation's co	llection?				Yes		No
Par	t IV Escrow and Custodial Arran	gements. Comple	ete if orga	nization an	swered "Yes	s" to Forr	n 990, Pa	art IV, line	9, or		
	reported an amount on Form 990, Par	rt X, line 21.									
1a	Is the organization an agent, trustee, custod	an or other intermed	diary for co	ontribution	s or other as	sets not	ıncluded		_		
	on Form 990, Part X?							L	Yes		No
b	If "Yes," explain the arrangement in Part XIV	and complete the fo	llowing ta	ble.							
								L	Amount		
С	Beginning balance						1c				
d	Additions during the year						1d				
e	Distributions during the year						1e				
f	Ending balance						1f				
2a	Did the organization include an amount on F	orm 990, Part X, line	21?						Yes		No
<u>b</u>	If "Yes," explain the arrangement in Part XIV										
Par	t V Endowment Funds. Complete	f the organization ar	swered "	Yes" to For	m 990, Part	IV, line 1	0				
		(a) Current year	<b>(b)</b> Pri	or year	(c) Two year	rs back	(d) Three	years back	(e) Four	years t	oack
1a	Beginning of year balance						<u></u>				
b	Contributions								<u> </u>		
¢	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities	,									
	and programs										
f	Administrative expenses				,						
g	End of year balance										
2	Provide the estimated percentage of the year	r end balance held a	as.								
а	Board designated or quasi-endowment		%								
ь	Permanent endowment	%									
С	Term endowment ▶	%									
За	Are there endowment funds not in the posse	ession of the organiz	ation that	are held a	nd administe	ered for th	he organi	zation			
	by	-					_			Yes	No
	(i) unrelated organizations								3a(i)		
	(ii) related organizations								3a(ii)		
b	If "Yes" to 3a(ii), are the related organization	s listed as required o	on Schedi	ule R?					3b		
4	Describe in Part XIV the intended uses of the	•									
Pai	t VI Investments - Land, Building	gs, and Equipm	ent. See	Form 990	, Part X, line	10					
	Description of investment	(a) Cost or o	other	(b) Cost	or other	(c) A	ccumulat	ed	(d) Book	value	,
	·	basis (investi	ment)		(other)	de	preciation	<u> </u>			
1a	Land										
	Buildings										
	Leasehold improvements										
ď	Equipment										
е	Other		·	1	2,142.		11,4	48.		69	94.
	. Add lines 1a through 1e. (Column (d) must e	equal Form 990, Part	X, colum								94.

Schedule D (Form 990) 2009

Schedule D (Form 990) 2009 ASSOCIATIO    Part VII   Investments - Other Securities.	Pon Form 000 Dest V lies 10	··		156443 Pa
	See Form 990, Part X, line 12	<u>-</u>	(-) Mathad of valuation	
(a) Description of security or category (including name of security)	(b) Book value		(c) Method of valuation Cost or end-of-year market	
<del></del>		<del> </del>		
Financial derivatives			·	
Closely-held equity interests		<del> </del>		
Other		<del> </del>		
	<del></del>			
	<del></del>	<del> </del>	<del></del>	
<del></del>		<del> </del>		
	<del></del>			
		<del> </del>		
		<del></del>		
		<del> </del>	<del></del>	
Tetal (Col/h) must squal Form 000, Part V, sel (P) line 10.)		<del></del>	<u> </u>	
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ► Part VIII Investments - Program Related.	See Form 200 Deet V line 1		*	<del></del>
	See Form 990, Part X, line	<u> </u>	(c) Method of valuatio	
(a) Description of investment type	(b) Book value	1	Cost or end-of-year market	
		<del> </del>		
				<del></del>
		<del> </del>		
		<del> </del>		
		<del> </del>		
<del></del>		<u> </u>		
		<del> </del>		
	- <del> </del>	-		
·	<del>   </del>	<del> </del>		
<del></del>		<u> </u>		
Total (Col (b) must equal Form 990, Part X, col (B) line 13.)		<del> </del>		
Part IX Other Assets. See Form 990, Part X, III	ne 15.	-t	<del></del>	<del></del>
	(a) Description			(b) Book value
<del></del>	<u>'</u>			<del></del>
	·····			
Total. (Column (b) must equal Form 990, Part X, col (B)	line 15 )		<b>&gt;</b>	
Part X Other Liabilities. See Form 990, Part	X, line 25			
1 (a) Description of liability		(b) Amount		
<del></del>		<del> </del>	<del> </del>	
Federal income taxes	1		l e	
Federal income taxes				

Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48. 932053 02-01-10

HAWAII WALL & CEILING INDUSTRY 99-0156443 Page 4 Schedule D (Form 990) 2009 ASSOCIATION Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements Total revenue (Form 990, Part VIII, column (A), line 12) 2 Total expenses (Form 990, Part IX, column (A), line 25) 2 Excess or (deficit) for the year. Subtract line 2 from line 1 3 3 Net unrealized gains (losses) on investments 4 4 5 Donated services and use of facilities Investment expenses 6 6 7 Prior period adjustments 7 Other (Describe in Part XIV) 8 8 9 Total adjustments (net) Add lines 4 through 8 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 Part XII | Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Total revenue, gains, and other support per audited financial statements Amounts included on line 1 but not on Form 990, Part VIII, line 12. 2 2a a Net unrealized gains on investments Donated services and use of facilities 2b 2c Recoveries of prior year grants 2d Other (Describe in Part XIV) 2e Add lines 2a through 2d 3 Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b 4b b Other (Describe in Part XIV) Add lines 4a and 4b Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25 2a Donated services and use of facilities 2b Prior year adjustments c Other losses 2c Other (Describe in Part XIV.) 2d Add lines 2a through 2d 2e A 3 Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1 a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) 4b 4c c Add lines 4a and 4b

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2; Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)

Part XIV Supplemental Information

5

SCHEDULE								OMB No 1545-0047	5-0047
(Form 990)			Grants and Governments	Other Assistance	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States	s, tes		2009	6
Department of the Treasury Internal Revenue Service		Сотріє	Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  ▶ Attach to Form 990.	n answered "Yes" on Fo ► Attach to Form 990.	' on Form 990, Pai m 990.	rt IV, line 21 or 22.		Open to Public Inspection	ublic
Name of the organization	ON HAWAII WALL	LL & CEILING	ING INDUSTRY	1.			ū	Employer identification number 99-0156443	number 5443
Part I General In	General Information on Grants and Assistance	nd Assistance							
1 Does the organiza	Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection	o substantiate the	amount of the grants	or assistance, the	grantees' eligibility	y for the grants or assi	stance, and the selectio		[
	critena used to award the grants or assistance?	stance?		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4440			X Yes	ž ]
ᇮ	Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.	cedures for month	onng the use of grant	Tunds in the United	d States.	V* 1000000000000000000000000000000000000	W to Form 990 Dart IV	1 line 21 for any	
Part II Grants and	Grants and Other Assistance to Governments and Organizations in the United States. Complete in the Organization answered the Total States of Part of the Complete in the Organizational Space is needed to the Organizational Space is needed.	Governments and	Organizations in the	United States. C	complete if the organics of th	anization ariswered range IV and Schediile IV	es to rottli 990, rait iv Form 990) if additional	space is needed	
1 (a) Name and ad or gov	1 (a) Name and address of organization (b) EIN (c) IRC section (d) Amount of or government (a) Description of recipient that received more assistance or government (b) EIN (c) IRC section (d) Amount of recipient (d) Amount of recipient (d) Method of (g) Description of (h) Purpose (h) Purpose (h) Purpose (h) Purpose (a) Purpose (h) Purpose (a) Purpose (b) EIN (d) Description of (e) Amount of recipient that the properties of organization of (e) EIN (d) Method of (d) Description of (e) Amount of (f) Method of (g) Description of (h) Purpose (h)	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal,	(g) Description of non-cash assistance	(h) Purpose of grant or assistance	ŧ
i	Enter total number of section 501(c)(3) and government organizations	nd government or	ganizations						
ŢΙ.	· Enter total number of other organizations	S						•	
LHA For Privacy Act	For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.	ction Act Notice,	see the Instructions 1	for Form 990.				Schedule I (Form 990) 2009	90) 200s

G INDUSTRY	
& CEILING	
WALL	ATION
HAWAII	ASSOCIA

Schedule I (Form 990) 2009

Page 2

99-0156443

Schedule I (Form 990) 2009 (f) Description of non-cash assistance (e) Method of valuation (book, FMV, appraisal, other) Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22 Use Part IV and Schedule I-1 (Form 990) if additional space is needed Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information (d) Amount of non-cash assistance o 000 9 (c) Amount of cash grant 21 (b) Number of recipients SCHOLARSHIPS FOR POST-HIGH SCHOOL STUDENTS SEEKING A DEGREE AT A TWO OR FOUR YEAR COLLEGE. (a) Type of grant or assistance 932 102 02-02-10 Part IV Part III

### **SCHEDULE O**

(Form 990) ·

Supplemental Information to Form 990

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

OMB No 1545-0047 Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

HAWAII WALL & CEILING INDUSTRY **ASSOCIATION** 

**Employer identification number** 99-0156443

LINE 1. DESCRIPTION OF ORGANIZATION MISSION: FORM 990, PART I, AMONG THOSE ENGAGED IN THIS INDUSTRY AND FOR GENERAL MUTUAL PROTECTION; TO PROMOTE AND DEVELOP THE DRYWALL AND PLASTERERS INDUSTRIES; TO PROCURE UNIFORMITY IN MATERIALS: TO DISCOURAGE UNFAIR COMPETITION: TO PROMOTE JUST AND EQUITABLE PRINCIPLES IN BUSINESS CONDUCT; TO ADJUDICATE BY ARBITRATION OR OTHERWISE, ALL DIFFERENCES AMONG MEMBERS OR BETWEEN MEMBERS AND OTHERS; TO ASSOCIATE AND CONFER WITH OTHER BODIES FOR MUTUAL PROTECTION, ALL TO THE INTEREST AND PURPOSE THAT MEMBERSHIP IN THE ORGANIZATION SHALL BE AN ASSURANCE TO THE PUBLIC OF SKILL, HONORABLE REPUTATION AND FIDELITY.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: DISCOURAGE UNFAIR COMPETITION; TO PROMOTE JUST AND EQUITABLE PRINCIPLES IN BUSINESS CONDUCT; TO ADJUDICATE BY ARBITRATION OR OTHERWISE, ALL DIFFERENCES AMONG MEMBERS OR BETWEEN MEMBERS AND OTHERS: TO ASSOCIATE AND CONFER WITH OTHER BODIES FOR MUTUAL PROTECTION, ALL TO THE INTEREST AND PURPOSE THAT MEMBERSHIP IN THE ORGANIZATION SHALL BE AN ASSURANCE TO THE PUBLIC OF SKILL, HONORABLE REPUTATION AND FIDELITY.

PART VI, SECTION A, LINE 6: MEMBERS ARE CONTRACTORS LICENSED BY THE STATE OF HAWAII AND ASSOCIATED MEMBERS WHO ARE ENGAGED IN A CONSTRUCTION RELATED INDUSTRY. CONTRACTOR MEMBERS WITH A MINIMUM TOTAL OF 2,000 MAN HOURS A YEAR WHO ARE IN GOOD STANDING WITH THE ASSOCIATION ELECT THE GOVERNING BODY AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY.

MEMBERS DO NOT HAVE THE RIGHT TO RECEIVE SHARES OF THE PROFITS OR EXCESS LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule O (Form 990) 2009

### **SCHEDULE 0**

(Form 990) ·

932211 02-03-10

## Supplemental Information to Form 990

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

OMB No 1545-0047 Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

HAWAII WALL & CEILING INDUSTRY **ASSOCIATION** 

**Employer identification number** 99-0156443

DUES IF THE ORGANIZATION IS DISSOLVED.
FORM 990, PART VI, SECTION A, LINE 7A: CONTRACTOR MEMBERS WITH A MINIMUM
TOTAL OF 2,000 MAN HOURS PER YEAR WHO ARE IN GOOD STANDING WITH THE
ASSOCIATION, UNION AND TRUST FUNDS ARE ENTITLED TO VOTE. ONE DESIGNATED
MEMBER FROM EACH FULL MEMBER COMPANY IS ENTITLED TO CAST A VOTE ON ANY
ISSUE BROUGHT BEFORE THEM AS WELL AS ELECTING DIRECTORS ON AN ANNUAL BASIS.
FORM 990, PART VI, SECTION A, LINE 7B: CONTRACTOR MEMBERS WITH A MINIMUM
TOTAL OF 2,000 MAN HOURS PER YEAR WHO ARE IN GOOD STANDING WITH THE
ASSOCIATION, UNION AND TRUST FUNDS ARE ENTITLED TO VOTE. ONE DESIGNATED
MEMBER FROM EACH FULL MEMBER COMPANY IS ENTITLED TO CAST A VOTE ON ANY
ISSUE BROUGHT BEFORE THEM AS WELL AS ELECTING DIRECTORS ON AN ANNUAL BASIS.
CHANGES IN THE BY-LAWS REQUIRE APPROVAL.
FORM 990, PART VI, SECTION B, LINE 11: AFTER THE RETURN IS PREPARED BY
IKEDA & WONG CPA, INC, A PAPER COPY IS PROVIDED TO EACH BOARD MEMBER FOR
REVIEW AND APPROVAL BEFORE BEING FILED.
FORM 990, PART VI, SECTION B, LINE 12: CONFLICT OF INTEREST POLICY HAS
BEEN ADOPTED AS OF 11/4/2010.
WHISTLEBLOWER AND DOCUMENT
RETENTION POLICIES HAVE BEEN ADOPTED AS OF 11/4/2010.

FORM 990, PART VI, SECTION C, LINE 19: FORM 990 IS AVAILABLE ON

### **SCHEDULE O**

(Form 990) ·

# Supplemental Information to Form 990

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

Attach to Form 990.

2009 Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

HAWAII WALL & CEILING INDUSTRY ASSOCIATION

Employer identification number 99-0156443

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# 2009 DEPRECIATION AND AMORTIZATION REPORT

PORM	FORM 990 PAGE 10						990							
Asset	Description	Date Acquired	Method	Life	C Line	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	PROGRAM SERVICES								<del></del>					
	1 FURNITURE & PIXTURES	VARIOUS	SI	8.00	HX16	5,838.				5,838.	5,838.		0	5,838.
	2 (D)GATEWAY COMPUTER	08/24/99	7S.	5.00	9 TXH	1,762.				1,762.	1,762.		0	
	3 COMPUTER STAND	08/24/99	SI	5.00	HX1 6	219.				219.	219.		0	219.
	4 PRINTER HP DESKJET	09/02/99	SL	5.00	HY16	312.		••.	· •	312.	312.		o	312.
	5 COPY MACHINE	03/25/03	SL	5.00	9 TAH	4,940.				4,940.	4,940.		0	4,940.
	6 (D)GATEWAY COMPUTER	06/23/04	ısı	5.00	HY1 6	1,019.				1,019.	935.		84.	
	7 COMPUTER MONITOR	05/29/08 SL	SL	5.00	HYM1 6	257.				257.	30.		51.	81.
		TS 60/60/10	SL	5.00	9 TXH	576.				576.			58.	58.
	* 990 PAGE 10 TOTAL PROGRAM SERVICES					14,923.	<del></del>			14,923.	14,036.		193.	11,448.
	* GRAND TOTAL 990 PAGE 10 DEPR					14,923.	_		•	14,923.	14,036.		193.	11,448.
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928111 04-24-09

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone