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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

**2009**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2009 calendar year, or tax year beginning** 07/01, 2009, and ending 06/30/2010

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions</b>	<b>C Name of organization</b> PUNAHOU O-MEN'S CLUB		<b>D Employer identification number</b> 23-7336273
		Number and street (or P O box, if mail is not delivered to street address) Room/suite 1601 PUNAHOU STREET		<b>E Telephone number</b> (808) 599-8077
		City or town, state or country, and ZIP + 4 HONOLULU, HI 96822		<b>F Group Exemption Number</b> . . . ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G Accounting method** ☒ Cash ☐ Accrual  
Other (specify) ▶

**I Website:** ▶

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

**H Check** ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K Check** ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ.** . . . ▶ \$ 74,304.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	41,305.
	2	Program service revenue including government fees and contracts	2	2,680.
	3	Membership dues and assessments	3	
	4	Investment income	4	3,432.
	5a	Gross amount from sale of assets other than inventory	5a	9,785.
	5b	Less cost or other basis and sales expenses	5b	15,740.
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-5,955.
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>	6	
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	17,102.
6b	Less direct expenses other than fundraising expenses	6b	3,893.	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	13,209.	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ )	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	54,671.	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	50,734.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	0.
	13	Professional fees and other payments to independent contractors	13	517.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	1,000.
	16	Other expenses (describe ▶ )	16	4,300.
	17	<b>Total expenses.</b> Add lines 10 through 16	17	56,551.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,880.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	198,133.
	20	Other changes in net assets or fund balances (attach explanation)	20	18,118.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	214,371.

**Part II Balance Sheets.** If total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II)		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	198,133.	214,371.
23	Land and buildings		
24	Other assets (describe ▶ )		
25	<b>Total assets</b>	198,133.	214,371.
26	<b>Total liabilities</b> (describe ▶ )		
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	198,133.	214,371.

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For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

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**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		X
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		X
<b>38 a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . . .		X
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b>		
<b>40 a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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-EZ? If "Yes," complete Schedule L, Part I . . . . .		X
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .		X
<b>41</b> List the states with which a copy of this return is filed ▶		
<b>42 a</b> The organization's books are in care of ▶ PUNAHOU O-MEN'S CLUB Telephone no ▶ 808-599-8077 Located at ▶ 1601 PUNAHOU STREET HONOLULU, HI ZIP + 4 ▶ 96822		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		X
If "Yes," enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? . . . . .		X
If "Yes," enter the name of the foreign country ▶		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . ▶ <input type="checkbox"/>		
and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		X
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		X

Form 990-EZ (2009)

**Part VI** Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 46 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 Yes No  
 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 46 X  
 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 47 X  
 49 a Did the organization make any transfers to an exempt non-charitable related organization? 48 X  
 b If "Yes," was the related organization a section 527 organization? 49a X  
 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None" 49b

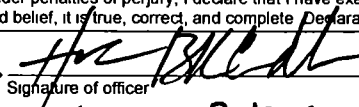
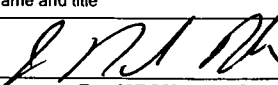
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 . . . . . NONE

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors receiving over \$100,000 . . . . . NONE

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer  HARLAN B K CADINHA TREASURER		Date 5/11/11	
Paid Preparer's Use Only	Preparer's signature  J. NICK DETOR CPA, LLC 735 BISHOP STREET, SUITE 437 HONOLULU, HI 96813	Date 5/10/11	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions) P00649145 EIN 26-2677560 Phone no. 808 522 1040

May the IRS discuss this return with the preparer shown above? See instructions X Yes No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

PUNAHOU O-MEN'S CLUB

Employer identification number

23-7336273

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

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

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a ☐ Type I
  - b ☐ Type II
  - c ☒ Type III - Functionally integrated
  - d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
  - (ii) A family member of a person described in (i) above? ☐
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐

	Yes	No
11g(i)	<input type="checkbox"/>	<input type="checkbox"/>
11g(ii)	<input type="checkbox"/>	<input type="checkbox"/>
11g(iii)	<input type="checkbox"/>	<input type="checkbox"/>

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
PUNAHOU SCHOOL	99-0073523	02	X		X		X		43,234.
<b>Total</b>									43,234.

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

Schedule A (Form 990 or 990-EZ) 2009

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4</b> Total. Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . . . .						
<b>6</b> Public support. Subtract line 5 from line 4 . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .						
<b>11</b> Total support. Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13</b> First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a</b> <b>33 1/3 % support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b</b> <b>33 1/3 % support test - 2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a</b> <b>10%-facts-and-circumstances test - 2009.</b> If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b</b> <b>10%-facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18</b> <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I )

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6</b> Total. Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8</b> Public support (Subtract line 7c from line 6) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12) . . . . .						
<b>14</b> First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17 . . . . .	<b>18</b>	%
<b>19a 33 1/3 % support tests - 2009.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b 33 1/3 % support tests - 2008.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		



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**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10, Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information See instructions

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**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000

		(a) Event #1 CARNIVAL/RELAYS (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts . . . . .	17,102.			17,102.
	2 Less Charitable contributions . . . . .				
	3 Gross income (line 1 minus line 2) . . . . .	17,102.			17,102.
Direct Expenses	4 Cash prizes . . . . .				
	5 Noncash prizes . . . . .				
	6 Rent/facility costs . . . . .				
	7 Food and beverages . . . . .				
	8 Entertainment . . . . .				
	9 Other direct expenses . . . . .	3,893.			3,893.
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .				( 3,893.)
11 Net income summary Combine line 3, column (d), and line 10 . . . . .				13,209.	

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue . . . . .				
Direct Expenses	2 Cash prizes . . . . .				
	3 Noncash prizes . . . . .				
	4 Rent/facility costs . . . . .				
	5 Other direct expenses . . . . .				
	6 Volunteer labor . . . . .	Yes _____ % No	Yes _____ % No	Yes _____ % No	
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .				( )
	8 Net gaming income summary Combine line 1, column d, and line 7 . . . . .				

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities . . . . .		
a	Is the organization licensed to operate gaming activities in each of these states? . . . . .	9a	
b	If "No," explain . . . . .		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .	10a	
b	If "Yes," explain . . . . .		
11	Does the organization operate gaming activities with nonmembers? . . . . .	11	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .	12	

		Yes	No
<b>13</b>	Indicate the percentage of gaming activity operated in		
<b>a</b>	The organization's facility . . . . . <b>13a</b> %		
<b>b</b>	An outside facility . . . . . <b>13b</b> %		
<b>14</b>	Enter the name and address of the person who prepares the organization's gaming/special events books and records		
	Name ▶ _____		
	Address ▶ _____		
<b>15 a</b>	Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . <b>15a</b>		
<b>b</b>	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____		
<b>c</b>	If "Yes," enter name and address of the third party		
	Name ▶ _____		
	Address ▶ _____		
<b>16</b>	Gaming manager information		
	Name ▶ _____		
	Gaming manager compensation ▶ \$ _____		
	Description of services provided ▶ _____		
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
<b>17</b>	Mandatory distributions		
<b>a</b>	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . <b>17a</b>		
<b>b</b>	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$		

ATTACHMENT 1

FORM 990EZ, PART I - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>AMOUNT</u>
DIVIDEND INCOME	3,432.
TOTAL	<u>3,432.</u>

FORM 990EZ, PART I - SPECIAL EVENTS AND ACTIVITIES

<u>DESCRIPTION</u>	<u>GROSS REVENUE</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
PUNAHOU CARNIVAL/RELAYS	17,102.	3,893.	13,209.
TOTALS	<u>17,102.</u>	<u>3,893.</u>	<u>13,209.</u>

ATTACHMENT 3

FORM 990EZ, PART I - GRANTS AND SIMILAR AMOUNTS PAID  
IN EXCESS OF \$5000

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
GRANTS PAID			
PUNAHOU SCHOOL	SUPPORTED ORGANIZATION	FOR SCHOOL EXPENSES AND SCHOLARSHIPS	43,234
PUNAHOU SCHOOL			
1601 PUNAHOU STREET			
HONOLULU, HI 96822			
HAWAII HIGH SCHOOL ATHLETIC ASSOCIATION	SUPPORTED ORGANIZATION	FOR PUBLIC SCHOOL ATHLETICS	7,500.
P O BOX 62029			
HONOLULU, HI 96839			
		TOTAL CONTRIBUTIONS PAID	<u>50,734.</u>

FORM 990EZ, PART I - OTHER EXPENSES

CLUB MEETINGS	1,198.
MEMBERSHIP ACTIVITIES	353.
BANK FEES	663.
FELLOWSHIP ACTIVITIES	2,086.
TOTAL	<u>4,300.</u>



FORM 990EZ, PART I - OTHER CHANGES IN FUND BALANCES

INCREASES IN FUND BALANCES

UNREALIZED GAIN	18,118.
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TOTAL	<u>18,118.</u>
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FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
CASH	16,876.	41,546.
SAVINGS	45,241.	20,415.
INVESTMENTS - SECURITIES	136,016.	152,410.
TOTALS	<u>198,133.</u>	<u>214,371.</u>

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO AUGMENT EXISTING OR PROVIDE NEW ATHLETIC FACILITIES, EQUIPMENT AND PROGRAMS. TO SUPPORT PUNAHOU SCHOOL'S FINANCIAL AID PROGRAM. TO PROVIDE FINANCIAL SUPPORT TO PUNAHOU ATHLETIC TEAMS. TO SUPPORT NON-TUITION RELATED EXPENSES INCURRED BY PUNAHOU STUDENT ATHLETES. TO STIMULATE AND MAINTAIN A SPIRIT OF FELLOWSHIP AMONG MEMBERS.

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

ATTACHMENT 8

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
CHRIS ELDRIDGE 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
MIKE PFEFFER 1601 PUNAHOU STREET HONOLULU, HI 96822	PRESIDENT 1.00	0.	0.	0.
WILL CROWLEY 1601 PUNAHOU STREET HONOLULU, HI 96822	FIRST VICE PRESIDENT 1.00	0.	0.	0.
HARLAN CADINHA 1601 PUNAHOU STREET HONOLULU, HI 96822	TREASURER 1.00	0.	0.	0.
RICK PIPER 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
EASTON MANSON 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
DARYL SATO 1601 PUNAHOU STREET	DIRECTOR 1.00	0.	0.	0.

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

ATTACHMENT 8 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
HONOLULU, HI 96822				
BRAD NICOLAI 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
MIKE WELLS 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
SCOTT METCALF 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
MIKE CARR 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
WENDEL WONG 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
JOHN AKANA 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

ATTACHMENT 8 (CONT'D)

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT. AND OTHER ALLOWANCES</u>
KENWEI CHONG 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
ROB ALSTON 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
ERIC SCHIFF 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
RALPH GRAY 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
DUSTIN SELLERS 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
CHRIS YAMADA 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
JON WHITTINGTON 1601 PUNAHOU STREET	DIRECTOR 1.00	0.	0.	0.

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ATTACHMENT 8

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

ATTACHMENT 8 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT. AND OTHER ALLOWANCES
HONOLULU, HI 96822				
DEREL LAU 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
RICK HUMPHREYS 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
KEVIN YAMADA 1601 PUNAHOU STREET HONOLULU, HI 96822	DIRECTOR 1.00	0.	0.	0.
JIMMY BENNETT 1601 PUNAHOU STREET HONOLULU, HI 96822	SECOND VICE PRESIDENT 1.00	0.	0.	0.
MIKE BLAKE 1601 PUNAHOU STREET HONOLULU, HI 96822	SECRETARY 1.00	0.	0.	0.
GRAND TOTALS		0.	0.	0.

**SCHEDULE D  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

# Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No 1545-0092

**2009**

Name of estate or trust

PUNAHOU O-MEN'S CLUB

Employer identification number

23-7336273

**Note:** Form 5227 filers need to complete *only* Parts I and II

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

**b** Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b

**1b**

**2** Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824

**2**

**3** Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts

**3**

**4** Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet

**4**

**5** **Net short-term gain or (loss).** Combine lines 1a through 4 in column (f) Enter here and on line 13, column (3) on the back

**5**

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					
LONG-TERM CAPITAL GAIN DIVIDENDS			ATCH 9		264.

**b** Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b

**6b**

-6,219.

**7** Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824

**7**

**8** Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts

**8**

**9** Capital gain distributions

**9**

**10** Gain from Form 4797, Part I

**10**

**11** Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet

**11**

**12** **Net long-term gain or (loss).** Combine lines 6a through 11 in column (f) Enter here and on line 14a, column (3) on the back

**12**

-5,955.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2009



Part III Summary of Parts I and II		(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
<b>Caution: Read the instructions before completing this part.</b>				
13 Net short-term gain or (loss)	13			
14 Net long-term gain or (loss):				
a Total for year	14a			-5,955.
b Unrecaptured section 1250 gain (see line 18 of the wrkst)	14b			
c 28% rate gain	14c			
15 Total net gain or (loss). Combine lines 13 and 14a	15			-5,955.

**Note:** If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet** necessary.

Part IV Capital Loss Limitation	
16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of	16
a The loss on line 15, column (3) or b \$3,000	( 3,000. )

**Note:** If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates	
<b>Form 1041 filers.</b> Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
<b>Caution:</b> Skip this part and complete the worksheet on page 8 of the instructions if	
<ul style="list-style-type: none"> <li>Either line 14b, col (2) or line 14c, col (2) is more than zero, or</li> <li>Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero</li> </ul>	
<b>Form 990-T trusts.</b> Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col (2) or line 14c, col (2) is more than zero.	

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19	
20 Add lines 18 and 19	20	
21 If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0-	21	
22 Subtract line 21 from line 20. If zero or less, enter -0-	22	
23 Subtract line 22 from line 17. If zero or less, enter -0-	23	
24 Enter the smaller of the amount on line 17 or \$2,300	24	
25 Is the amount on line 23 equal to or more than the amount on line 24?	25	
<input type="checkbox"/> Yes. Skip lines 25 and 26, go to line 27 and check the "No" box		
<input type="checkbox"/> No. Enter the amount from line 23	26	
26 Subtract line 25 from line 24	26	
27 Are the amounts on lines 22 and 26 the same?	27	
<input type="checkbox"/> Yes. Skip lines 27 thru 30, go to line 31		
<input type="checkbox"/> No. Enter the smaller of line 17 or line 22	28	
28 Enter the amount from line 26 (if line 26 is blank, enter -0-)	28	
29 Subtract line 28 from line 27	29	
30 Multiply line 29 by 15% ( 15 )	30	
31 Figure the tax on the amount on line 23. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32 Add lines 30 and 31	32	
33 Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	

Employer identification number

23-7336273

[illegible]

<b>6b Total.</b> Combine the amounts in column (f) Enter here and on Schedule D, line 6b . . . . .	-6,219.
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FEDERAL CAPITAL GAIN DIVIDENDS

ATTACHMENT 9

LONG-TERM CAPITAL GAIN DIVIDENDS

15% RATE CAPITAL GAIN DIVIDENDS

MSSB

264.

TOTAL 15% RATE CAPITAL GAIN DIVIDENDS

264.

TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS

264.

# MorganStanley SmithBarney

PUNAHOU O-MEN  
C/O HARLAN B CADINHIA

## CLIENT STATEMENT |

## Activity

### REALIZED GAIN/(LOSS) DETAIL

#### LONG-TERM

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
TEMPLETON FOREIGN FUND A	03/01/00	10/16/09	353.010	2,393.41	3,636.00	(1,242.59)	
	10/04/00	10/16/09	367.444	2,491.27	3,773.65	(1,282.38)	
	10/20/00	10/16/09	13.000	88.14	124.67	(36.53)	
	10/20/00	10/16/09	7.000	47.46	67.13	(19.67)	
	10/20/00	10/16/09	0.846	5.74	8.11	(2.37)	
	10/20/00	10/16/09	0.054	0.37	0.52	(0.15)	
	12/08/00	10/16/09	7.000	47.46	70.49	(23.03)	
	12/08/00	10/16/09	3.000	20.34	30.21	(9.87)	
	12/08/00	10/16/09	0.759	5.15	7.64	(2.49)	
	12/08/00	10/16/09	0.649	4.40	6.54	(2.14)	
	12/08/00	10/16/09	0.328	2.22	3.30	(1.08)	
	03/16/01	10/16/09	64.074	434.42	622.16	(187.74)	
	10/19/01	10/16/09	20.000	135.60	170.80	(35.20)	
	10/19/01	10/16/09	0.793	5.38	6.77	(1.39)	
	12/07/01	10/16/09	3.000	20.34	27.90	(7.56)	
	12/07/01	10/16/09	0.144	0.98	1.34	(0.36)	
	10/18/02	10/16/09	11.000	74.58	90.75	(16.17)	
	10/18/02	10/16/09	0.663	4.50	5.47	(0.97)	
	12/13/02	10/16/09	2.000	13.56	16.70	(3.14)	
	12/13/02	10/16/09	0.553	3.75	4.62	(0.87)	
	10/24/03	10/16/09	14.000	94.92	138.32	(43.40)	
	10/24/03	10/16/09	0.448	3.04	4.43	(1.39)	
	12/12/03	10/16/09	2.000	13.56	20.64	(7.08)	
	12/12/03	10/16/09	0.090	0.61	0.93	(0.32)	
	10/22/04	10/16/09	13.434	91.08	148.04	(56.96)	
	12/10/04	10/16/09	4.268	28.94	50.11	(21.17)	
	12/10/04	10/16/09	1.448	9.82	17.00	(7.18)	
	10/21/05	10/16/09	35.026	237.48	421.36	(183.88)	
	10/21/05	10/16/09	13.258	89.89	159.49	(69.60)	
	12/16/05	10/16/09	14.511	98.38	184.29	(85.91)	

CONTINUED

# MorganStanley SmithBarney

PUNAHOU O-MEN  
C/O HARLAN B CADINHA

CLIENT STATEMENT |

Activity

## REALIZED GAIN/(LOSS) DETAIL

### LONG-TERM (CONTINUED)

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
	12/16/05	10/16/09	2,404	16.30	30.53	(14.23)	
	07/20/06	10/16/09	241,843	1,639.70	3,182.66	(1,542.96)	
	10/20/06	10/16/09	70,591	478.61	922.62	(444.01)	
	10/20/06	10/16/09	23,731	160.90	310.17	(149.27)	
	10/20/06	10/16/09	11,650	78.99	152.27	(73.28)	
	12/15/06	10/16/09	27,374	185.60	369.82	(184.22)	
	12/15/06	10/16/09	4,286	29.06	57.90	(28.84)	
	12/15/06	10/16/09	0,019	0.13	0.26	(0.13)	
	10/19/07	10/16/09	47,898	324.70	624.59	(299.89)	
	10/19/07	10/16/09	20,681	140.22	269.68	(129.46)	
Long-Term This Period				\$9,521.00	\$15,739.88	\$(6,218.88)	

PERSONAL  
ACCOUNTS

RETIREMENT  
ACCOUNTS

EDUCATION  
ACCOUNTS

TRUST  
ACCOUNTS

BUSINESS  
ACCOUNTS

Fund Solution Basic Securities Account  
# 129-019182-386

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).**

Type or print  File by the extended due date for filing the return. See instructions	Name of Exempt Organization PUNAHOU O-MEN'S CLUB	Employer identification number <b>43-7336273</b>
	Number, street, and room or suite no. If a P O box, see instructions 1601 PUNAHOU STREET	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions HONOLULU, HAWAII 96822	

**Check type of return to be filed (File a separate application for each return):**

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of ☒ **PUNAHOU O-MEN'S CLUB**  
Telephone No ☒ **808 599-8077** FAX No ☐
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 5/15/11
- For calendar year       , or other tax year beginning 7/1/09, and ending 6/30/10
- If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- State in detail why you need the extension ALL OF THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE. THEREFORE, AN ADDITIONAL EXTENSION OF TIME TO FILE IS RESPECTFULLY REQUESTED.

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b> \$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b> \$
<b>c Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b> \$ <b>NONE</b>

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature  Title ☐ CPA Date ☒ **2/14/11**

Form 8868 (Rev 4-2009)