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990-EZ

Short Form 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) 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. 2009

OMB No. 1545-1150

Open to Public Inspection

Department of the Treasury

▶ The organization may have to use a copy of this return to satisfy state reporting requirements nternal Revenue Service 20 , 2009, and ending A For the 2009 calendar year, or tax year beginning 5/20/10 8/31 C Name of organization D Employer identification number Check if applicable: use IRS Address change Real Ongoing Opportunities To Soar, Inc. 27-2634578 label or Name change print or Number and street (or P.O. box, if mail is not delivered to street address) E Telephone number Initial return type. O Box 975 808-250-7988 Terminated City or town, state or country, and ZIP + 4 F Group Exemption Amended return instruc tions. Number ▶ Application pending Halku. HI 96708 G Accounting Method: ☑ Cash ☐ Accrual Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). Other (specify) H Check ▶ ☐ if the organization is **not** required to attach Schedule B (Form 990, Website: ► www.rootsmaul.com J Tax-exempt status (check only one) — ₩ 501(c) (3) ◀ (insert no.) □ 4947(a)(1) or □ 527 990-EZ, or 990-PF). Check In 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. 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 17,712 Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.) Part I Contributions, gifts, grants, and similar amounts received 346 Program service revenue including government fees and contracts 2 2 16903 3 3 Membership dues and assessments 4 Investment income Gross amount from sale of assets other than inventory 5a Less: cost or other basis and sales expenses 5b Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . 5с Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ □ Gross revenue (not including \$ of contributions 6b Less: direct expenses other than fundraising expenses Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . 6c Gross sales of inventory, less returns and allowances 7a Less: cost of goods sold Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . 7c Other revenue (describe ► Insurance Overpayment (\$393), yearbook (\$70) 8 463 9 **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 9 17.712 10 Grants and similar amounts paid (attach schedule) . . 10 Benefits paid to or for members . 11 11 Salaries, other compensation and employee benefits Professional fees and other payments to independent contractors . 12 12 13,577 13 13 14 14 340 15 15 230 16 Other expenses (describe bank disinges (\$18), bus reg. (\$25), office supplies (\$254) 16 297 17 17 14,444 18 18 3,268 Assets 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 19 0 Set 20 20 Other changes in net assets or fund balances (attach explanation) . . . Net assets or fund balances at end of year. Combine lines 18 through 20 21 3.268 Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ. Part II (B) End of year (A) Beginning of year (See the instructions for Part II.) 22 Cash, savings, and investments 61,071 23 23 24 24 Other assets (describe ► deferred expenses 336 d 25 25 61,407 Total liabilities (describe ▶ deferred revenue 26 58,139 26 Net assets or fund balances (line 27 of column (B) must agree with line 21) d 27 3,268 27

⊦oľw	990-EZ (2009)					Page 2
Par	t III Statement of Program Service Accom	plishments (See the instr	uctions for Part III	l.)		Expenses
Wha		ired for section				
Desc)(3) and 501(c)(4)				
		zations and section				
	ner, describe the services provided, the number on program title.	5. po. 50.10 2011011100, a. a.	ourse rolovant milo		for ot	a)(1) trusts; optional
					10, 00	
28						
	Began providing Kindergarten through 8th Grade Ed	lucation to 30 children living	on Maui.		i	
					1	
	(Grants \$) If this amount	includes foreign grants, ch	eck here	. ▶ 🗆	28a	\$14,444
29						
25						
					1	
	(Grants \$) If this amount	includes foreign grants, ch	eck here	<u>. ▶ </u>	29a	
30						
	(Grants \$) If this amount	includes foreign grants, ch	ack hara	. ▶ □	30a	
24					100	
31	, ,				04-	
	(Grants \$) If this amount	includes foreign grants, ch	eck nere	. ▶ Џ	31a	
	Total program service expenses (add lines 28a				32	
Par	t IV List of Officers, Directors, Trustees, and Ke					tions for Part IV.)
	(a) Name and address	(b) Title and average hours per week	(c) Compensation (If not paid,	(d) Contribution employee benefit	ons to	(e) Expense account and
	(a) Name and address	devoted to position	enter -0)	deferred compe		other allowances
Melit	ta Nasiah	7 Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y				
	Box 1295, Haiku, HI 96708	President/Teacher, 40 hrs	3,500			0
		President reacher, 40 ms	3,300			<u>_</u>
	ique Paris	4.,			_	_
	Holomakani Place, Kula, HI 96790	Vice President	q			0
Shay	/ Chan Hodges					
37 P	uu Koa Place	Treasurer	0		0	0
Debo	orah Benton					
2311	Umi Place, Haiku, HI 96708	Secretary/Teacher	3,500		0	l
	d Heeke					=
		Director/Teacher	2 100		o	,
PO E	Box 81564, Haiku, HI 96708	Director/reacher	3,100			0
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Form 99	0-EZ (2009)		F	age 3
Part	V Other Information (Note the statement requirements in the instructions for Part V.)			
	Dilli and 1		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		1
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of		_	1
35	the changes	34		-
а	not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T. 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?	35a		/
ь 36	If "Yes," has it filed a tax return on Form 990-T for this year?	35b 36		1
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
b	Did the organization file Form 1120-POL for this year?	37b		~
38a	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?	38a		1
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	1		
39 a	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on line 9	ľ		
b	Gross receipts, included on line 9, for public use of club facilities	1		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:	1		İ
	section 4911 ► ; section 4912 ► ; section 4955 ►			
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	405		~
С	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on	40b		
	organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
đ	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization			
е	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	40e		~
41	List the states with which a copy of this return is filed. ► Hawall			
42a	The organization's books are in care of ► Shay Chan Hodges Located at ► 740 Halku Road, Halku, HI ZIP + 4 ►	808-25 967		8
ь	At any time during the calendar year, did the organization have an interest in or a signature or other authority	90	00	
_	over a financial account in a foreign country (such as a bank account, securities account, or other financial		Yes	No
	account)?	42b		1
	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.			
C	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	L	
43	If "Yes," enter the name of the foreign country: ► Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here			▶ □
-10	and enter the amount of tax-exempt interest received or accrued during the tax year		•	ب -
			V	11-
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of		res	No
	Form 990-EZ	44		
45	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	45		1

								-9			
Part V	Section 501(c)(3) organizations and s 501(c)(3) organizations and section 494 and complete the tables for lines 50 ar	section 4947(a)(1) 47(a)(1) nonexemp nd 51.	nonexempt t charitable tr	charitab usts mus	le trusts only. A t answer questio	ll sec ns 46	tion -49t)			
	Did the organization engage in direct or indirect candidates for public office? If "Yes," complete						Yes	No			
	•	•				46		Y			
	——————————————————————————————————————										
	-	-	e related organ	ization? .		49a		Y,			
	If "Yes," was the related organization a section 5		. .			49b		L			
	Complete this table for the organization's five hi employees) who each received more than \$100,	000 of compensatio	n from the orga	anization.							
	(a) Name and address of each employee paid more than \$100,000	(b) Title and avera hours per week devoted to position		mpensation	(d) Contributions to employee benefit plans & deferred compensation	acc	Expensount a allowa	ınd			
NONE											
				<u></u>							
		-									
f	Total number of other employees paid over \$100	0,000	. 0								
	Complete this table for the organization's five \$100,000 of compensation from the organizatio (a) Name and address of each independent contractor	n. If there is none, e	nter "None."			(c) Con					
NONE	(c) Name and address of cash incoporation contactor	pad 11010 that \$100,000		(4) 131	50 07 507 7.00	(0) 001	пропос				
											
											
d	Total number of other independent contractors of	each receiving over	\$100,000 .	. ▶	0		·				
	Under penalties of penjury, I declare that I have examinand belief, it is true, correct, and complete. Declaration	ed this return, including a n of preparer (other than o	ccompanying sche fficer) is based on a	dules and sta all information	tements, and to the bes	t of my	knowl	edge a.			
Sign Here	10/24/12 Date										
	Shay Chan Hodges, Board Treasurer Type or print name and title										
Paid	Preparer's signature	1	self	eck if Foloyed ►	Preparer's identifying nun	nber (Sec	Instruc	tions)			
Prepare Use On	Firm s name (or			EII	N Þ						
	address, and ZIP + 4		-4!	Pt	one no. >	1	_				
May the	e IRS discuss this return with the preparer show	n above? See instru	CTIONS	<u></u>	▶ L	Yes m 99 0		No (2009)			

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury

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

Internal Revenue Service Name of the organization Employer identification number Real Ongoing Opportunties to Soar, Inc. 2634578 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.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An organization that normally receives: (1) more than 33% % 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 331/2 % 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). 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. c Type III-Functionally integrated a Type I b Type II 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). If the organization received a written determination from the IRS that it is a Type II, Type III, or Type III supporting Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? Yes No (ii) A person who directly or indirectly controls, either alone or together with persons described in (ii) 11g(i) and (iii) below, the governing body of the supported organization? 11g(ii) (ii) A family member of a person described in (i) above? . 11g(iii) (iii) A 35% controlled entity of a person described in (i) or (ii) above? . Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (iv) is the organization (v) Did you notify (vii) Amount of organization organization in col (described on lines 1-9 in col. (i) listed in your the organization in support above or IRC section governing document? col (i) of your (i) organized in the 1152 (see instructions)) support? Yes Yes Yes Nο Nο Nο 0 0 0 0 0

Total

Pai	Support Schedule for Org (Complete only if you chec	janizations l ked the box	Described in on line 5, 7,	Sections 17 or 8 of Part I	0(b)(1)(A)(īv) .)	and 170(b)(I)(A)(vi)	
Sec	tion A. Public Support				•			
Ca	lendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total	
1	Gifts, grants, contributions, and membership fees received. (Do not include any *unusual grants.*)							
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf				-	:		
3	The value of services or facilities furnished by a governmental unit to the organization without charge							
4	Total. Add lines 1 through 3	-	 			ļ		
5 6	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). Public support. Subtract line 5 from line 4.							
	tion B. Total Support) 	<u>. </u>	
	lendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total	
7	Amounts from line 4		1			(0) = 0.00	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources							
9	Net income from unrelated business activities, whether or not the business is regularly carned on							
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)							
11	Total support. Add lines 7 through 10 .		L		- 	ļ	<u></u>	
12	Gross receipts from related activities, etc	•	,			12		
13	First five years. If the Form 990 is for organization, check this box and stop he	re	<u> </u>					
	tion C. Computation of Public Su			4 1 (6)				
14	Public support percentage for 2009 (line		-			14	%	
15 16a	Public support percentage from 2008 Schedule A, Part II, line 14							
b	33½% support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33½% or more, check this box and stop here. The organization qualifies as a publicly supported organization							
17a	10%-facts-and-circumstances test—2009. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization							
b 18	10%-facts-and-circumstances test – 2008 more, and if the organization meets the "facts-and-circumsta Private foundation. If the organization did	acts-and-circun inces" test. The	nstances" test, o organization qua	check this box a alifies as a public	and stop here . By supported or	Explain in Part ganization	IV how the	

	Support Schedule for Orga (Complete only if you checked				3)(2)		
	tion A. Public Support				, <u></u>		
Ca	llendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	9 (f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	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						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .						
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						
С	Add lines 7a and 7b						
8	Public support (Subtract line 7c from line 6.)						
	tion B. Total Support		T			T	
Ca	llendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	9 (f) Total
9	Amounts from line 6				-		
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
с 11	Add lines 10a and 10b						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First five years. If the Form 990 is for organization, check this box and stop	here					
Sec	tion C. Computation of Public Su		<u></u>			15	
15 16	Public support percentage from 2008 Schedule A, Part III, line 15						<u>%</u>
Sec	tion D. Computation of Investmer						
17	Investment income percentage for 200			-		17	<u>%</u>
18	Investment income percentage from 20					18	<u>%</u>
19a	17 is not more than 331/3 %, check this b	ox and stop h	ere. The organi	zation qualifies	s as a publicly	supported o	organization 🕨 🗌
b	33% % support tests – 2008. If the organ line 18 is not more than 33% %, check this	s box and stop	here. The organ	nization qualifie	s as a publicly	supported o	organization 🕨 🔲
20	Private foundation. If the organization	did not check	a box on line 1	4, 19a, or 19b	, check this be	ox and see	instructions ▶ □

Schedule A (Form 990 or 990-EZ) 2009 Page 4									
Part IV			rmation. 17b; and	Complete the Part III, line	nis part to 12. Provide	provide the any other	e explanati additional	ons required information.	by Part II, line 10; See instructions.
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		•••							···

SCHEDULE E (Form 990 or 990-EZ)

Schools

Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

► Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047
2009
Open to Public

2634578

Department of the Treasury Internal Revenue Service Name of the organization

Real Ongoing Opportunities To Soar, Inc.

Employer identification number

YES NO Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, V 2 programs, and scholarships? Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please V describe. If "No," please explain. If you need more space, use Schedule O (Form 990) . 3 ROOTS publicizes its nondiscriminatory policy in brochures, flyers, and other forms of media used to solicit enrollments in order to ensure that the community is aware of this policy. Does the organization maintain the following? 4a a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . b Records documenting that scholarships and other financial assistance are awarded on a racially 4h c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing 4c 1 4d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Schedule O Does the organization discriminate by race in any way with respect to: ~ 5b Admissions policies? Employment of faculty or administrative staff? . . 5c 5d Scholarships or other financial assistance? . 5e Educational policies? 5f Use of facilities? 5g ~ Athletic programs? 5h If you answered "Yes" to any of the above, please explain. If you need more space, use Schedule O (Form 990). 6a 6a Does the organization receive any financial aid or assistance from a governmental agency? ~ 6b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990). Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Schedule O

<u>Description of Amendments for 2009 EZ</u> <u>Real Ongoing Opportunities To Soar, Inc. dba ROOTS</u> <u>EI# 27-2634578</u>

- ROOTS' initial 990-EZ for Tax Period 5/20/10-8/31/10 was prepared by Wailea Law Company, and submitted incorrectly by the tax preparer on a 2010 Form instead of 2009 Form. The amended Form is on the correct 2009 990 EZ Form.
- 2. E: Changed the old phone number on the Amended Form to the current phone number.
- 3. K: Did not check K on the Amended Form because while on this short form, the revenues did not exceed \$25,000, normally they will.
- 4. L. has a different amount on the Amended Form because Wailea Law's figures on the initial filing are incorrect.
- 5. Part I and Part II: All figures are different on the Amended Form. After reviewing Tax Attorney's 990, we discovered that the figures were incorrect. New figures have been input based on financial records.
- 6. Part III: 28: Added number of children served. 28.a. Expenses were not filled out in initial filing.
- 7. Part IV: Compensation corrected on Amended Form. In initial filing compensation was listed incorrectly.
- 8. 35.b.In initial filing, 35. b is checked as no. In amended filing, we left it blank because 35a, was no so 35.b. does not need to be answered.
- 9. No 4562 is required.
- 10. Schedule A re-submitted on proper 2009 Form.
- 11. Schedule A: In amended Form, per instructions, Part II and Part III and Part IV are blank.
- 12. Did not submit the following schedules in amended return which were submitted in initial return as they are not required **per instructions**:

Schedule C

Schedule G

13. Tax Attorney prepared many additional schedules without significant or relevant content. We did not include them in the amended return.