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7/28

Form 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) 10 12

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than $200,000 and total assets less than $500,000 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.*

Department of the Treasury
Internal Revenue Service

OMB No. 1545-1150

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning January 1 , 2010, and ending December 31 , 20 10

B Check if applicable:
- [x] Address change
- [ ] Name change
- [x] Initial return
- [ ] Terminated
- [ ] Amended return
- [x] Application pending

C Name of organization: Wahea Foundation

Number and street (or P.O. box, if mail is not delivered to street address): 1311 'Ekaha Avenue

Room/suite:

City or town, state or country, and ZIP + 4: Honolulu, Hawai'i 96816-4317

D Employer identification number: 27-1458898

E Telephone number: 818-378-4547

F Group Exemption Number ▶

G Accounting Method: [x] Cash [ ] Accrual Other (specify) ▶

I Website: ▶

H Check ▶ [x] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) – [x] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

K Check ▶ [x] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than $50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)
Check if the organization used Schedule O to respond to any question in this Part I [ ]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	0
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	0
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 0		
	b	Less: cost of goods sold	7b 0		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	0
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	0
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	0
	13	Professional fees and other payments to independent contractors		13	0
	14	Occupancy, rent, utilities, and maintenance		14	0
	15	Printing, publications, postage, and shipping		15	0
	16	Other expenses (describe in Schedule O)		16	0
	17	**Total expenses.** Add lines 10 through 16 ▶		17	0
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	0
	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	0
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	0

GS

14

Part II Balance Sheets. (see the instructions for Part II.)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	0	22	0
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	0	24	0
25	**Total assets**	0	25	0
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	0	27	0

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

What is the organization's primary exempt purpose? Preserve and perpetuate hula, esp men's hula

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	28a	0
29	(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	29a	0
30	(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	30a	0
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	31a	0
32	**Total program service expenses** (add lines 28a through 31a) . . . . . ▶	32	0

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Robert Cazimero, 1311 'Ekaha Ave Honolulu, O'ahu, Hawai'i 96816	President, 5 hrs/wk	0	0	0
Kaipo Hale, 1311 'Ekaha Ave Honolulu, O'ahu, Hawai'i 96816	Vice President, 5 hrs/wk	0	0	0
Daniel Naho'opi'i, 1311 'Ekaha Ave Honolulu, O'ahu, Hawai'i 96816	Secretary, 10 hrs/wk	0	0	0
Frank Among, 1311 'Ekaha Ave Honolulu, O'ahu, Hawai'i 96816	Treasurer, 5 hrs/wk	0	0	0
Stephanie K. Yim, 1311 'Ekaha Ave Honolulu, O'ahu, Hawai'i 96816	Director, 10 hrs/wk	0	0	0

Part V **Other Information** (Note the statement requirements in the instructions for Part V.)
Check if the organization used Schedule O to respond to any question in this Part V . . . . . ☐

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35	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, explain in Schedule O why the organization did not report the income on Form 990-T.*			
a	Did the organization have unrelated business gross income of $1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year (see instructions)?	35b		
36	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	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0			
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 tax year covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	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 ▶ 0			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	*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. ▶ Hawai'i			
42a	The organization's books are in care of ▶ Frank Among Telephone no. ▶			
	Located at ▶ 1311 'Ekaha Ave, Honolulu, O'ahu, Hawai'i ZIP + 4 ▶ 96816-4317			
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)?	42b		✓
	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		✓
	If "Yes," enter the name of the foreign country: ▶			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here . . . ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	*If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O*	44d		

			Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45		✓
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45a		✓
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

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 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		

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."

(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 . . . . ▶

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 each receiving over $100,000 . . ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ▶ ☑ Yes ☐ No

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.

Sign Here

▶ Signature of officer — 7/22/2011 Date

▶ FRANK HUONG, TREASURER Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☐ Yes ☐ No

CIS Image. do not Corr for Signature

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SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. 07

Name(s) shown on Form 1040: Wahea Foundation

Your social security number: 27-1458898

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	0	
	2	Enter amount from Form 1040, line 38 [2] 0			
	3	Multiply line 2 by 7.5% (.075)	3	0	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 0
Taxes You Paid	5	State and local (check only one box):			
		a ☑ Income taxes, or	5	0	
		b ☐ General sales taxes			
	6	Real estate taxes (see instructions)	6	0	
	7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7	0	
	8	Other taxes. List type and amount ▶	8	0	
	9	Add lines 5 through 8			9 0
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	0	
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	0	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0	
	13	Mortgage insurance premiums (see instructions)	13	0	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	0	
	15	Add lines 10 through 14			15 0
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	0	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You must attach Form 8283 if over $500	17	0	
	18	Carryover from prior year	18	0	
	19	Add lines 16 through 18			19 0
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20 0
***Job Expenses* and Certain Miscellaneous Deductions**	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	0	
	22	Tax preparation fees	22	0	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	0	
	24	Add lines 21 through 23	24	0	
	25	Enter amount from Form 1040, line 38 [25] 0			
	26	Multiply line 25 by 2% (.02)	26	0	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 0
***Other* Miscellaneous Deductions**	28	*Other*—from list in instructions. List type and amount ▶			28 0
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29 0
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

Worksheet for Line 7— New motor vehicle taxes

Before you begin: ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than $135,000 ($260,000 if married filing jointly).

✓ See the instructions for line 7 on page A-6.

Use this worksheet to figure the amount to enter on line 7.

(Attach to Form 1040.)

1	Enter the state and local sales and excise taxes you paid in 2010 for the purchase of any new motor vehicle(s) **after** February 16, 2009, and **before** January 1, 2010 (see instructions)	1	0	
2	Enter the purchase price (**before taxes**) of the new motor vehicle(s)	2	0	
3	Is the amount on line 2 more than $49,500? ☑ **No.** Enter the amount from line 1. ☐ **Yes.** Figure the **portion** of the tax from line 1 that is attributable to the first $49,500 of the purchase price of each new motor vehicle and enter it here (see instructions).			3 0
4	Enter the amount from Form 1040, line 38	4	0	
5	Enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	5	0	
6	Add lines 4 and 5	6	0	
7	Enter $125,000 ($250,000 if married filing jointly)	7	125000	
8	Is the amount on line 6 more than the amount on line 7? ☑ **No.** Enter the amount from line 3 above on Schedule A, line 7. **Do not** complete the rest of this worksheet. ☐ **Yes.** Subtract line 7 from line 6	8		
9	Divide the amount on line 8 by $10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	9		
10	Multiply line 3 by line 9			10
11	**Deduction for new motor vehicle taxes.** Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7			11