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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)



		of the Treasury nue Service	The organization may have to	enetit trust or private tounda ouse a copy of this return to s	•	reporting requiremen	Open to Public Inspection
			lar year, or tax year beginning	,	lending		
<u>B</u> (heck if pplicabl	C Name of	f organization			D Employer ident	ification number
Г	Addre	ss WAI LA	AN <u>YOGA</u> TRUST				
F	Name chang		usiness As			99-60	057064
F]Initial return		r and street (or P.O. box if mail is not de	E Telephone numb			
F	Termi		BOX 1369	ivolog to object address;	Room/suite	1 '	247-1252
F	⊒ated]Amen _return	404	own, state or country, and ZIP + 4		<u> </u>	G Gross receipts \$	42,198.
F	Applic	∽	A. HI 96734			H(a) Is this a group	
_	pendi	ng ———	nd address of principal officer:SUNI	KHEMANEY		for affiliates?	Yes X No
			C ABOVE				included? Yes No
		empt status:	501(c)(3) X 501(c) (4)	◀ (insert no.) 4947(a)(1)	or 527	1 ' '	a list. (see instructions)
		te: N/A	30 1(0)(0) [30 1(0)(7	1 (moort no.) [10 17 (a)(1)	01 021	H(c) Group exempt	•
		organization:	Corporation x Trust As	sociation Other	1 Year	of formation: 1989	M State of legal domicile; HI
	rt I	Summary			L Tour	or tormason.	144 Ctate of legal dollinois.
			oe the organization's mission or most	ejonificant activities: SEE SC	HEDULE O		
Activities & Governance	'	Diletty describ	be the organization's mission of most	significant activities	-		
nar	2	Chack this bo	accate				
ver			ox if the organization disco		osea or more		3
ဗိ	l		0 0 ,	• •		 	4 3
مخ در	ı		dependent voting members of the go of individuals employed in calendar t			-	5 0
ţį	l .		-				
Ξ	6	Total number	6 0 7a -1,998.				
Ac			d business revenue from Part VIII, co			<u></u>	
	<u>D</u>	Net unrelated	business taxable income from Form	990-1, line 34			
Revenue	_	O	and see the (Dorth) (III) to a dist			Prior Year	Current Year 0.
	l		and grants (Part VIII, line 1h)				0.
Ven		•	ice revenue (Part VIII, line 2g)	-	219,500	· · · · · · · · · · · · · · · · · · ·	
æ			come (Part VIII, column (A), lines 3, 4	-	-44,583		
			e (Part VIII, column (A), lines 5, 6d, 8d	1/		174,917	
			add lines 8 through 11 (must equal	77 - 77			7. 42,138. 0. 0.
			milar amounts paid (Part IX, column ((A 3) // // SA SA (A 3)	\blacksquare		0. 0.
	14	Benefits paid	to or for members (Part IX, column (A	A) fine A)			<u> </u>
Expenses	15	Salaries, other	to or for members (Part IX, column (A) r compensation, employee benefits (Part IX Crolumn (A) Alines 5-10)	>>>		<u> </u>
eü	'''	i iolessional i	unoraising lees (Fart IX, column (A),		′.°¾		0.
Α̈́	l	Total fundrais	70 221	14 104			
		•	es (Part IX, column (A), lines 11a-11d		∦ ⊢	79,331	
	ı	-	es. Add lines 13-17 (must equal Part I		′ <u> </u> —	79,331	
<u>_ 0</u>	19	Hevenue less	expenses. Subtract line 18 from line	12	- I P.	95,586	
Net Assets or Fund Balances		-	D (V) 40		B	ginning of Current Yea 1 , 179 , 441	
Sse	20	,	Part X, line 16)		V		0. 0.
let /	21		s (Part X, line 26)	has 00	-	1,179,441	·
Ē	rt II	Signature	fund balances. Subtract line 21 from	Time 20		2,175,333	1,072,750.
			I declare that I have examined this return,	including accompanying schedule	ee and etatem	ents and to the hest of	my knowledge and helief it is
	-		Declaration of preparer (other than office				my knowledge and belief, it is
ii uc,	CONTE	L and complete	. Declaration of preparer (other than other	i j is based on an imormation of w	mon proparci	ilas arry knowicage.	
0:-	_	Signature	e of officer			Date	
Sign		l' -	KHEMANEY TRUSTEE			6/13	2/12
Her	е		print name and title				/ B
	-	<u> </u>		Propagatio augustura		Date / / Check	T PTIN
Paid	•	Print/Type pre	PARELLS, CPA	Preparer's signature		1/1/2012	D00001737
	oarer J						
	Only	Firm's name	BDO USA, LLP 7101 WISCONSIN AVE., SUI	ጥፑ 800		Firm's EIN	13 3301330
USE	Jilly	Firm's address	BETHESDA, MD 20814-4827	12 000		Dhono no	(301)654-4900
N40:	, the !!	C dicouse the	s return with the preparer shown abo	NAS (see instructions)		Phone no.	X Yes No
IVI21	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	s s cuscuss int	s record which the preparer SHOWA 300	recorder additional (IIIS)			· · · · · · · · · · · · · · · · · · ·

11,13-14

Form **990** (2011)

Dart IV	Chacklist	f Required Schedules
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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		х
2	Is the organization required to complete Schedule B, Schedule of Contributors	2		Х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	<u> </u>		
	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or		-	
	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	ľ		
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X -
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide			
	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X			,
	as applicable.	-	1	
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	110		х
h	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total	11a		
-	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
ď	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			u u
100	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		
120	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
46	or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization	14b		
15	or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals			
	located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			х
20·2	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	19 20a	-	X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		-
	A CONTRACT OF THE PROPERTY OF	Form	990 c	2011)

Part IV	l Ch	ecklist of	Required	Schedule	S (continued

	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the	ī		
		ì	i .	1
	United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		х
	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX,			
	column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete	١		,
	Schedule J	23		Х
	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			ļ
	Schedule K. If "No", go to line 25	24a		х
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	l	х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		Х
	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified			
	person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			x
	of any of these persons? If "Yes," complete Schedule L, Part III	27		
	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		x ~
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		x
	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		Х
	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		Х
	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			х
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity?	33		
	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		х
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		x
	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of	000		
	section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	i	х
	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?			
	Note. All Form 990 filers are required to complete Schedule O	38	990 (

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements. filed for the calendar year ending with or within the year covered by this return b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a X financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a **b** If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? X b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5с 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit x any contributions that were not tax deductible? 6a b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts 6b were not tax deductible? Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7с d If "Yes," indicate the number of Forms 8282 filed during the year 7d e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7е Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 Sponsoring organizations maintaining donor advised funds. a Did the organization make any taxable distributions under section 4966? 9a b Did the organization make a distribution to a donor, donor advisor, or related person? 9b Section 501(c)(7) organizations. Enter: 10 Initiation fees and capital contributions included on Part VIII, line 12 10a b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b 11 Section 501(c)(12) organizations. Enter a Gross income from members or shareholders 11a Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 11b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? 13a Note. See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b 13c c Enter the amount of reserves on hand Х 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b Form 990 (2011)

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WAI LAN YOGA TRUST 99-6057064 Form 990 (2011) <u> Page</u> **6** Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions Х Check if Schedule O contains a response to any question in this Part VI Section A. Governing Body and Management Yes No 1a Enter the number of voting members of the governing body at the end of the tax year 1a If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule 0. b Enter the number of voting members included in line 1a, above, who are independent 1b Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3 X X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Х X Did the organization have members or stockholders? 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or X more members of the governing body? 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or х 7b persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? 8a x b Each committee with authority to act on behalf of the governing body? 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the x organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code) Yes No X 10a Did the organization have local chapters, branches, or affiliates? 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe in Schedule O the process, if any, used by the organization to review this Form 990. X 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c х 13 Did the organization have a written whistleblower policy? 13 х Did the organization have a written document retention and destruction policy? 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? х a The organization's CEO, Executive Director, or top management official 15a Х b Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a 16a taxable entity during the year? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b Section C. Disclosure NONE List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. └─ Own website X Another's website Upon request Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial

SUNIL KHEMANEY, TRUSTEE - 808-247-1252 45-558 C5 KAMEHAMEHA HIGHWAY, KANEHOE, HI 96744

Form 990 (2011)

State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

statements available to the public during the tax year.

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WAI LAN YOGA TRUST

99-6057064

Page 7

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization (A) Name and Title	(B) Average hours per	(do	not c	(C Pos heck ss pe	C) rtior more rson	l than is bot	one h an	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week (describe hours for related organizations in Schedule O)	itee or director	lnstitutional trustee	od a d	irecto	Highest compensated A/X employee	tee)	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
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TRUSTEE	0.50	х	<u> </u>	<u> </u>	<u> </u>	<u> </u>	_	0.	0.	0
(2) SUNIL KHEMANEY TRUSTEE	0.50	x	Ì	x				0.	0.	
(3) RICHARD BELFORD	0.30	┝	┢	┢	┢	 		٠.	0.	0
TRUSTEE	0.50	x			-			0.	0.	0
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Form **990** (2011)

99-6057064

Part VII Section A. 'Officers, Directo		mplo T	oyee			High	est				т		
(A)	(B)	Dantier					(F)						
Name and title	Average hours per		not c	heck	more	than		Reportable		ompensation		stimat	
•	week					ıs bot x/trus		compensation				nount	
	(describe	· · · · · · · · · · · · · · · · · · ·		from the	from related organization		COTT	other pensa					
	hours for	trustee or director				D		organization	(W-2/1099-MI	1 '		rom th	
	related	ee or	stee			nsate		(W-2/1099-MISC)	(** = *********************************	,		anızat	
	organizations		를		a ye	omp		'				d relat	
	ın Schedule	Individual	Institutional trustee	Ją;	Key employee	Highest compensated employee	朣				org	anızat	ons
	0)	ng.	ast	Officer	Key	Hg eng	Former						
			L			$oxed{oxed}$							
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1b Sub-total		•						0.		0.			0.
c Total from continuation sheets to	Part VII, Section A							0.		0.	 		0.
d Total (add lines 1b and 1c)						<u> </u>		·			L		0.
2 Total number of individuals (including		nose	liste	ed at	DOVE	e) wr	no re	eceived more than \$100	0,000 of reportab	le			(
compensation from the organization									· · · · · · · · · · · · · · · · · · ·			Yes	No
2. Did the executation let only former	officer director or tr	.ataa						highaat aampaaastad a	malayaa aa			163	140
3 Did the organization list any former of line 1a? If "Yes," complete Schedule			э, ке	y en	npio	yee,	, or i	nignest compensated e	mpioyee on		ا م		x ·
•					tion		4 041	har companyation from	the ergonization		3		
4 For any individual listed on line 1a, is and related organizations greater that	·							-	the organization				x
									idual for convoca		4	ļ	<u> </u>
5 Did any person listed on line 1a received rendered to the organization? If "Yes					_		eiai	ed organization of maiv	idual for services	•	5		x
Section B. Independent Contractors	, complete scrieda	<i>e </i>	01 30	JUIT J	pers	OII					1 3		<u> </u>
Complete this table for your five high	aet compensated in	dene	nde	nt c	ontr	racto	ore t	hat received more than	\$100 000 of con	2000	ation	rom	
the organization. Report compensati	•									iperis	anon	10111	
	A)	care	51101	19 1	*1011	<u> </u>	1	(B)	year.		((<u>.,</u>	
	siness address	NOI	NE				i	Description of s	ervices	C	Compe		n
···· - -							7	· · · · · · · · · · · · · · · · · · ·	-				
							7						
							7		1				
		-	-				7					-	
							寸						
							- [
2 Total number of independent contract	ctors (including but r	ot lir	nıte	d to	the	se lis	sted	l above) who received m	ore than				
\$100,000 of compensation from the	, -	\ 111		0		0			w man				
\$100,000 or compensation from the	o.gameanon								L		Form	000	2044

		<u> </u>	YOGA TRUST				99-6057064	Page 9
Pa	nrt VI	II · Statement of Reve	nue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a b c	Fundraising events Related organizations Government grants (contribut						
	f g	similar amounts not included abo Noncash contributions included in lines	ve 1f		n name i se e			
	2 a	Total. Add lines 1a-1f		Business Code				
Program Service Revenue	b d							
Progr	e f	All other program service reve						
	3	I Total. Add lines 2a-2f Investment income (including other similar amounts)		•	30,163.			30,163.
	4 5	Income from investment of ta Royalties	x-exempt bond p	(ii) Personal	-			
		Gross rents Less: rental expenses Rental income or (loss)			,		~	· ;
		Net rental income or (loss) Gross amount from sales of assets other than inventory	(i) Secunties 13,424.	(ii) Other				*****
		Less' cost or other basis and sales expenses Gain or (loss)	0.			,		
ane		Net gain or (loss) Gross income from fundraisin including \$		•	13,424.			13,424.
Other Revenue	b	including \$ contributions reported on line Part IV, line 18 Less: direct expenses						
		Net income or (loss) from fund Gross income from gaming ac Part IV, line 19	_	>				·
	С	Less: direct expensesNet income or (loss) from gamGross sales of inventory, less	_			ac >		
		and allowances Less: cost of goods sold Net income or (loss) from sale	a b s of inventory		·	-		
	11 a	· — — — — — — — — — — — — — — — — — — —		Business Code 900099	-1,389.		-1,998.	609.
	c d e	All other revenue		•	-1,389.			
13200 01-23	12 19 1-12	Total revenue. See instructions.			42,198.	0.	-1,998.	44 ,196. Form 990 (2011)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	Check if Schedule O contains a response to any question in this Part IX									
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses					
1	Grants and other assistance to governments and		•							
	organizations in the United States. See Part IV, line 21				·					
2	Grants and other assistance to individuals in	-								
	the United States See Part IV, line 22				1					
3	Grants and other assistance to governments,									
	organizations, and individuals outside the			,	i i					
	United States. See Part IV, lines 15 and 16									
4	Benefits paid to or for members									
5	Compensation of current officers, directors,									
	trustees, and key employees									
6	Compensation not included above, to disqualified									
	persons (as defined under section 4958(f)(1)) and									
	persons described in section 4958(c)(3)(B)									
7	Other salaries and wages									
8	Pension plan accruals and contributions (include									
	section 401(k) and section 403(b) employer contributions)									
9	Other employee benefits									
10	Payroll taxes									
11	Fees for services (non-employees):									
а	Management									
b	Legal		<u> </u>							
	Accounting									
d	Lobbying			-						
e	Professional fundraising services. See Part IV, line 17	12 160		12 160						
f	Investment management fees	12,168.		12,168.						
g	Other									
12	Advertising and promotion Office expenses				-					
13 14	Information technology				-					
15	Royalties				·					
16	Occupancy				-					
17	Travel				· · · · · · · · · · · · · · · · · · ·					
18	Payments of travel or entertainment expenses	*								
	for any federal, state, or local public officials									
19	Conferences, conventions, and meetings									
20	Interest									
21	Payments to affiliates									
22	Depreciation, depletion, and amortization									
23	Insurance	1,899.		1,899.						
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line									
	24e amount exceeds 10% of line 25, column (A)				ļ ļ					
	amount, list line 24e expenses on Schedule 0) FOREIGN TAXES	117.		117.	<u></u>					
a		117.		117.						
Ь										
c d										
	All other expenses	<u> </u>								
25	Total functional expenses. Add lines 1 through 24e	14,184.	0.	14,184.	0.					
26	Joint costs. Complete this line only if the organization	,		,						
	reported in column (B) joint costs from a combined									
	educational campaign and fundraising solicitation.									
	Check here if following SOP 98-2 (ASC 958-720)									

132010 01-23-12

				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			1	
	2	Savings and temporary cash investments		276,499.	2	744,537.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		4		
	5	Receivables from current and former officers, di	ectors, trustees, key			""
		employees, and highest compensated employee	· •			
		of Schedule L	·	-	5	
	6	Receivables from other disqualified persons (as	defined under section			
		4958(f)(1)), persons described in section 4958(c)				
		employers and sponsoring organizations of sect				
		employees' beneficiary organizations (see instru			6	
ets	7	Notes and loans receivable, net	- ,		7	
Assets	8	Inventories for sale or use			8	— —
•	9	Prepaid expenses and deferred charges			9	
	10a		l I		<u> </u>	
	'	basis Complete Part VI of Schedule D	10a			
	Ιь	Less: accumulated depreciation	10b	1	10c	
	11	Investments - publicly traded securities	,,,,,	902,942.	11	328,219.
	12	Investments - other securties. See Part IV, line 1		12	,	
	13	Investments - program-related. See Part IV, line		13		
	14	Intangible assets	•		14	
	15	Other assets. See Part IV, line 11			15	
	16	Total assets. Add lines 1 through 15 (must equa	al line 34)	1,179,441.	16	1,072,756.
	17	Accounts payable and accrued expenses		, ,	17	
	18	Grants payable		18	——————————————————————————————————————	
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
s	21	Escrow or custodial account liability. Complete F	Part IV of Schedule D		21	
Liabilities	22	Payables to current and former officers, director				
Ē	l —	highest compensated employees, and disqualifie				
Ë]	of Schedule L		- P P	22	es.
	23	Secured mortgages and notes payable to unrela	ted third parties		23	
	24	Unsecured notes and loans payable to unrelated	•		24	·····
	25	Other liabilities (including federal income tax, pa	•			
		parties, and other liabilities not included on lines				
	İ	Schedule D			25	
	26	Total liabilities. Add lines 17 through 25		0.	26	0.
		Organizations that follow SFAS 117, check he	re and complete			
ø	l	lines 27 through 29, and lines 33 and 34.	•			•
nçe	27	Unrestricted net assets			27	
ala	28	Temporanly restricted net assets			28	
g B	29	Permanently restricted net assets			29	
Ë		Organizations that do not follow SFAS 117, cl	neck here 🕨 🗓 and			
P		complete lines 30 through 34.			ĺ	
şţ	30	Capital stock or trust principal, or current funds		0.	30	0.
SSE	31	Paid-in or capital surplus, or land, building, or eq	uipment fund	0.	31	0.
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated in	•	1,179,441.	32	1,072,756.
ž	33	Total net assets or fund balances	•	1,179,441.	33	1,072,756.
	34	Total liabilities and net assets/fund balances		1,179,441.	34	1,072,756.
						Form 990 (2011)

Form **990** (2011)

	990 (2011) WAI LAN YOGA TRUST	99-605	7064	ş	age 12		
Pa	rt XI Reconciliation of Net Assets						
	Check if Schedule O contains a response to any question in this Part XI				х		
1	Total revenue (must equal Part VIII, column (A), line 12)	1		14,			
2	2 Total expenses (must equal Part IX, column (A), line 25)						
3	Revenue less expenses. Subtract line 2 from line 1	3		2	8,014.		
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		1,17	9,441.		
5	Other changes in net assets or fund balances (explain in Schedule O)	5		-13	4,699.		
6	6 Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) 6						
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response to any question in this Part XII				<u></u>		
				Ye	s No		
7	Accounting method used to prepare the Form 990: Cash X Accrual Other		_				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.						
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?						
b	Were the organization's financial statements audited by an independent accountant?		_2	<u> </u>	X		
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audıt,	-				
	review, or compilation of its financial statements and selection of an independent accountant?		_ 2	<u>c </u>			
	If the organization changed either its oversight process or selection process during the tax year, explain in Sch	edule O.			1		
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issue	d on a	1				
	separate basis, consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis		1				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sii	ngle Audıt	ı		İ		
	Act and OMB Circular A-133?		3	a	х		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit					
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		3	ь			
			For	m 99 ((2011)		

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on

Department of the Treasury Internal Revenue Service Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

2011
Open to Public Inspection

Name of the organization WAI LAN YOGA TRUST	Employer identification number 99-6057064
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	
EDUCATING AND TEACHING THE GENERAL PUBLIC ABOUT THE PHILOSOPHY, MORAL	
STANDARDS AND PRACTICES OF YOGA FOR THE WELFARE AND BENEFIT OF MANKIND	
THROUGH TELEVISION BROADCASTS, VIDEO RECORDINGS, AUDIO RECORDINGS,	
INTERNET WEBSITE, BOOKS, AND PERSONAL COUNSELING.	
FORM 990, PART VI, SECTION A, LINE 2: SUNIL KHEMANEY AND RICHARD BELFORD	
EACH HAVE BUSINESS RELATIONSHIPS WITH WAI LAN BUTLER.	
FORM 990, PART VI, SECTION B, LINE 11: THE ORGANIZATION REVIEWS THE FORM	············
990 BY THE FOLLOWING PROCESS:	
A) DETAILED INTERNAL REVIEW BY THE ACCOUNTANT AND EXECUTIVE DIRECTOR	
B) DETAILED INDEPENDENT REVIEW BY ATTORNEY	
C) QUESTIONS AND CORRECTIONS SENT TO PAID PREPARER (BDO USA, LLP)	
D) REVIEW OF REVISIONS BY ACCOUNTANT AND TRUSTEE PRIOR TO TRUSTEE SIGNING	
	
FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION IS MAKING ITS	_
GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE FOR PUBLIC	
INSPECTION UPON REQUEST.	
PORT AND PART WIT COMMAND APPRICATE TOP OFFICERS DATEGRADE WAS	
FORM 990, PART VII CONTACT ADDRESSES FOR OFFICERS, DIRECTORS, ETC:	***
WAI LAN BUTLER - P.O. BOX 6146, MALIBU, CA 90264	
SUNIL KHEMANEY - P.O. BOX 6146, MALIBU, CA 90264	
FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:	
NET UNREALIZED LOSSES ON INVESTMENTS: -133,310.	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 132211 01-23-12

Schedule O (Form 990 or 990-EZ) (2011)

Schedule O (Form 990 or 990-EZ) (2011)		
Name of the organization WAI LAN YOGA TRUST		Employer identification number 99-6057064
LOSS FROM PARTNERSHIPS	-1,389.	
TOTAL TO FORM 990, PART XI, LINE 5	-134,699.	
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•		
	•	
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