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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013

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Inspection

A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20

B Check if applicable: ☐ Address change ☐ Name change ☒ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization KA'U ROPING & RIDING ASSOCIATION INC.		D Employer identification number 300190445
	Number & street (or P.O. box, if mail is not delivered to street addr) P. O. BOX 423		E Telephone number (808) 929-8079
	City or town, state or province, country, and ZIP or foreign postal code HI 96772-0423		F Group Exemption Number ▶
	G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶		H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
I Website: ▶ N/A			
J Tax-exempt status (check only one) -- ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527			
K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other			
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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 44,435			

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	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	31,095
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	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	13,340
	c	Less: direct expenses from gaming and fundraising events	6c	1,861
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	11,479
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	42,574
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	10	3,618
	11	Benefits paid to or for members	11	26,539
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	8,355
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	
	17	Total expenses. Add lines 10 through 16	17	38,512
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,062
	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	109,638
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	113,700

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

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Part V Other Information (Note the Schedule A and personal benefit contract 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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.	33	X
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	X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	X
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	X
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	X
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	X
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	X
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 40a ; section 4912 40a ; section 4955 40a		
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	X
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.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
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	X
41 List the states with which a copy of this return is filed 41 <u>HI</u>		
42a The organization's books are in care of 42a <u>SEE ATTACHMENT #4</u> Telephone no 42a <u></u> Located at 42a <u></u> ZIP + 4 42a <u></u>		
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	X
If "Yes," enter the name of the foreign country: 42b <u></u>		
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 the U.S.?	42c	X
If "Yes," enter the name of the foreign country: 42c <u></u>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here. 43 ☐ and enter the amount of tax-exempt interest received or accrued during the tax year		
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	X
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	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	N/A
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45b 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).	45b	X

- 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

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 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."

	Yes	No
47		X
48		X
49a		X
49b		X

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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 business address of each independent contractor	(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  Date 4.17.14
 Signature of officer
 TAMMY KAAPANA TREASURER
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name ANNA AIONA
 Preparer's signature  Date
 Check ☐ if self-employed PTIN P00603683
 Firm's name H AND R BLOCK Firm's EIN 270866078
 Firm's address 2100 KANOELEHUA Phone no. 808-959-0499

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.**

▶ Information about Schedule N (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

KA'U ROPING & RIDING ASSOCIATION INC.

Employer identification number

300190445

RALPH KAAPANA, PRESIDENT

BARNEY MALICKI, VICE PRESIDENT

JENNIFER SHIBUYA, SECRETARY

TAMMY KAAPANA, TREASURER

MARLESE MALICKI, BOARD OF DIRECTORS

JUSTIN ARMARAL, BOARD OF DIRECTORS

REY JABAR, BOARD OF DIRECTORS

MAELENE KAAPANA, BOARD OF DIRECTORS

AL CABRAL, BOARD OF DIRECTORS

DERRICK GARRO, BOARD OF DIRECTORS

990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 1: PAGE 1 - 990-EZ PAGE 3, PART III

OPEN TO PUBLIC		
INSPECTION	For calendar year 2013, or tax period beginning	, and ending
Name of Organization	Employer Identification Number	
KA'U ROPING & RIDING ASSOCIATION INC.	300190445	

Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses
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Exempt Purpose Achievements

ANNUAL RODEO HELD TWICE A YEAR - RIDERS COMPETE IN VARIOUS EVENTS DISPLAYING THEIR TALENTS. WINNERS, YOUNG AND OLD, ARE AWARDED CASH FOR THEIR ACCOMPLISHMENTS. 400 PEOPLE BENEFIT AT THIS EVENT PARTICIPATING AS SPECTATORS AND COMPETATORS. THE COMMUNITY OF KAU ALSO BENEFITS IN GAS/DIESEL PURCHASES, STORE REVENUES FROM PARTICIPANTS PURCHASES, AND PEOPLE WHO PROVIDE HOUSING. RODEOS ARE HELD TWICE A YEAR IN APRIL AND JULY. FUNDRAISERS AT EACH RODEO INCLUDE FOOD BOOTH, TEESHIRTS, AND TICKET SALES. PROCEEDS FROM THESE ARE DONATED TO KAU HIGH SCHOOL JUNIOR CLASS.

990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 2: PAGE 1 - 990-EZ PAGE 2, PART IV

OPEN TO PUBLIC INSPECTION For calendar year 2013, or tax period beginning , and ending

Name of Organization KA'U ROPING & RIDING ASSOCIATION INC. Employer Identification Number 300190445

(A) Name and Title	(B) Average hours per week devoted to position	(C) Compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(D) Cont to employee ben plans & def comp.	(E) Expense account & other compensation
SEE COMP. EXPL. #1		0	0	0

990 COMPENSATION EXPLANATION

ATTACHMENT 3: PAGE 1 - 990-EZ PAGE 2, PART IV, OFFICER COMPENSATION EXPLANATION
OPEN TO PUBLIC
INSPECTION

For Calendar year 2013, or tax year period beginning

and ending

Name of Organization

Employer Identification Number

KA'U ROPING & RIDING ASSOCIATION INC.

300190445

Name	Explanation
OFFICER COMP. EXPLN. #1	NO COMPENSATION

990 BOOKS ARE IN CARE OF

ATTACHMENT 4 - 990-EZ PAGE 3, PART V, LINE 42A

OPEN TO PUBLIC

INSPECTION

For calendar year 2013, or tax period beginning

, and ending

Name of Organization

Employer Identification Number

KA'U ROPING & RIDING ASSOCIATION INC.

300190445

Part V - Line 42a

Individual Name TAMMY KAAPANA

or

Business Name:

Street Address

U.S. Address.

Zip code 96772

City NAALEHU

State HI

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number

(808) 929-8079

Fax Number