



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.

Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation RESEARCH INSTITUTE FOR HAWAIIUSA		A Employer identification number 99-0355824	
Number and street (or P O box number if mail is not delivered to street address) 55 MERCHANT ST ROOM/SUITE 2020		B Telephone number (see instructions) (808) 591-1912	
City or town, state or province, country, and ZIP or foreign postal code HONOLULU, HI 96813		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 78,776		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	1,004,805			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	10	10	10	
	4 Dividends and interest from securities.				
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a _____				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	1,004,815	10	10	
	13 Compensation of officers, directors, trustees, etc	245,685			130,266
	14 Other employee salaries and wages	49,511			14,853
	15 Pension plans, employee benefits	49,875			14,643
	16a Legal fees (attach schedule)	385,492			7,905
	b Accounting fees (attach schedule)	85,669			92,669
	c Other professional fees (attach schedule)	92,570			92,287
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion	19,101			
	20 Occupancy	79,642			23,587
	21 Travel, conferences, and meetings	6,762			6,762
	22 Printing and publications	4,560			4,722
	23 Other expenses (attach schedule)	20,885	10	10	25,340
	24 Total operating and administrative expenses. Add lines 13 through 23	1,039,752	10	10	413,034
	25 Contributions, gifts, grants paid	17,700			17,700
	26 Total expenses and disbursements. Add lines 24 and 25	1,057,452	10	10	430,734
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-52,637			
	b Net investment income (if negative, enter -0-)		0		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	944	22,299	22,299
	2	Savings and temporary cash investments		10,896	10,896
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges		10,539	10,539
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ 117,542 Less accumulated depreciation (attach schedule) ▶ 88,298	47,919	29,244	29,244
15	Other assets (describe ▶ _____)	5,049	5,798	5,798	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	53,912	78,776	78,776	
Liabilities	17	Accounts payable and accrued expenses	6,836	82,152	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	6,836	82,152	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	47,076	-3,376	
	30	Total net assets or fund balances (see page 17 of the instructions)	47,076	-3,376	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	53,912	78,776	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	47,076
2	Enter amount from Part I, line 27a	2	-52,637
3	Other increases not included in line 2 (itemize) ▶ _____	3	2,185
4	Add lines 1, 2, and 3	4	-3,376
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	-3,376

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 }		3	

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	1,337,763	7,902	169 29422
2011	1,136,544	32,996	34 444902
2010	978,046	34,620	28 250895
2009	341,859	26,892	12 712294
2008	797,309	20,632	38 644290
2	Total of line 1, column (d).		2 283 34661
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years		3 56 669322
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.		4 74,827
5	Multiply line 4 by line 3.		5 4,240,395
6	Enter 1% of net investment income (1% of Part I, line 27b).		6
7	Add lines 5 and 6.		7 4,240,395
8	Enter qualifying distributions from Part XII, line 4.		8 430,734
If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions			

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1			
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	0
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	
3 Add lines 1 and 2.		3	
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d.		7	3
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ☐		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . . ☐		10	3
11 Enter the amount of line 10 to be Credited to 2014 estimated tax ☐ 3 Refunded ☐		11	

Part VII-A Statements Regarding Activities				
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No	
	1a		No	
	b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b		No
c Did the foundation file Form 1120-POL for this year?.		1c		No
		d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____		
	e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>			2	
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		3		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a		No	
b If "Yes," has it filed a tax return on Form 990-T for this year?.	4b			
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No	
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes		
	7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
	8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ HI _____			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes		
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9	Yes		
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No	

Part VII-A

Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶ RIHIUSA ORG				
14	WR CONSULTING INC The books are in care of ▶ DBA WR FINANCIAL Telephone no ▶ (808) 591-9959 Located at ▶ 615 PIIKOI STREET SUITE 1509 HONOLULU HI ZIP +4 ▶ 96814			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☒ Yes ☐ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b	Yes	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to

(1)

Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

Yes

No

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

Yes

No

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

Yes

No

(4)

Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).

Yes

No

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Yes

No

b

If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

Organizations relying on a current notice regarding disaster assistance check here.

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

Yes

No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

No

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

No

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(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 and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2

Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000.

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
BAYS LUNG ROSE HOLMA PO BOX 1760 HONOLULU, HI 96806	LEGAL	314,020
EYES ON HAWAII PO BOX 25102 HONOLULU, HI 96825		
	GRAPHIC ARTIST	69,705
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1SUMMARY OF DIRECT CHARITABLE ACTIVITIES PART IX-A - CHARITABLE ACTIVITIES THE RESEARCH INSTITUTE FOR HAWAII USA'S (RIHI USA) MISSION IS TO CONDUCT RESEARCH AND REVIEW US LITERARY DISCOVERIES IN THE HISTORY OF UNITED STATES CONSTITUTIONAL CIVIC PROGRESS THE FOUNDATION ALSO COORDINATES, SPONSORS AND SUPPORTS A SELECT GROUP OF CONFERENCES AND EDUCATIONAL EVENTS IN HAWAII THESE INCLUDE LECTURES, SYMPOSIUMS, WORKSHOPS, PUBLIC FORUMS AND RECOGNITION AWARD PRESENTATIONS THESE PROGRAMS INFORM OUR CITIZENS ABOUT THE ROLE OF CONSTITUTIONAL GOVERNMENT AND ITS IMPORTANCE IN THEIR LIVES DURING 2013, RIHI USA ACTIVITIES INCLUDED RESEARCH AND EDITING OF SEVERAL HISTORICAL PUBLICATIONS IN ADVANCE OF RE-PUBLICATION ONGOING WORK ON NEW PUBLICATIONS AND SCHOLARLY PAPERS WERE UPLOADED TO THE WEBSITE, SEVERAL OF WHICH ARE BEING EDITED FOR PUBLICATION THE FOUNDATION CONTINUES TO ENCOURAGE AND SUPPORT OTHER NONPROFIT INSTITUTIONS IN HAWAII WHO HAVE SIMILAR MISSION GOALS WITH MONETARY DONATIONS AND EVEN	430,734
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1N/A	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3	

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	75,967
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	75,967
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	75,967
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	1,140
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	74,827
6	Minimum investment return. Enter 5% of line 5.	6	3,741

Part XI

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	430,734
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	430,734
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	430,734
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1	Distributable amount for 2013 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2013			
a	Enter amount for 2012 only.			
b	Total for prior years 20____, 20____, 20____			
3	Excess distributions carryover, if any, to 2013			
a	From 2008.			
b	From 2009.			
c	From 2010.			
d	From 2011.			
e	From 2012.			
f	Total of lines 3a through e.			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ _____			
a	Applied to 2012, but not more than line 2a			
b	Applied to undistributed income of prior years (Election required—see instructions).			
c	Treated as distributions out of corpus (Election required—see instructions).			
d	Applied to 2013 distributable amount.			
e	Remaining amount distributed out of corpus			
5	Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)			
6	Enter the net total of each column as indicated below:			
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5			
b	Prior years' undistributed income Subtract line 4b from line 2b.			
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.			
d	Subtract line 6c from line 6b Taxable amount—see instructions.			
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions.			
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014.			
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).			
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions).			
9	Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a.			
10	Analysis of line 9			
a	Excess from 2009.			
b	Excess from 2010.			
c	Excess from 2011.			
d	Excess from 2012.			
e	Excess from 2013.			

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

2005-12-31

b

Check box to indicate whether the organization is a private operating foundation described in section ☒ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
		0	28	81	243	352
b	85% of line 2a		24	69	207	300
c	Qualifying distributions from Part XII, line 4 for each year listed	430,734	1,337,763	1,136,545	978,049	3,883,091
d	Amounts included in line 2c not used directly for active conduct of exempt activities	17,700	61,690	74,630	10,000	164,020
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	413,034	1,276,073	1,061,915	968,049	3,719,071
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets	166,325	72,919	61,810	55,795	356,849
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)	166,325	72,919	78,359	55,795	373,398
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number of the person to whom applications should be addressed

b

The form in which applications should be submitted and information and materials they should include

c

Any submission deadlines

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	17,700
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2013)

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

Yes

No

a

Transfers from the reporting foundation to a noncharitable exempt organization of

(1)

Cash.

1a(1)

No

(2)

Other assets.

1a(2)

No

b

Other transactions

(1)

Sales of assets to a noncharitable exempt organization.

1b(1)

No

(2)

Purchases of assets from a noncharitable exempt organization.

1b(2)

No

(3)

Rental of facilities, equipment, or other assets.

1b(3)

No

(4)

Reimbursement arrangements.

1b(4)

No

(5)

Loans or loan guarantees.

1b(5)

No

(6)

Performance of services or membership or fundraising solicitations.

1b(6)

No

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

d

If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a

Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes

No

b

If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

2014-07-31

Date

Title

May the IRS discuss this return with the preparer shown below (see instr.)?

Yes

No

Paid Preparer Use Only

Print/Type preparer's name
JANET WILLIAMS-REYES

Preparer's Signature

Date
2014-08-18

Check if self-employed ☐

PTIN
P00363392

Firm's name ☐

WR CONSULTING

Firm's EIN ☐

88-0467210

Firm's address ☐

615 PIIKOI ST STE 1509 HONOLULU, HI 968143142

Phone no. (808) 591-9959

Form 990-PF (2013)

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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 and deferred compensation	(e) Expense account, other allowances
CHRISTOPHER HAIG  4348 WAIALAE AVENUE PMB 375 HONOLULU, HI 96816	PRE/CEO/DIRE 40 00	0	0	0
KENNETH R HARDING  1425 PUNAHOU STREET APT 501 HONOLULU, HI 96822	DIRECTOR/CHA 20 28	35,000	30,000	0
FREDERICK RIECKER  1031 KIIONIONI LOOP HONOLULU, HI 96816	DIRECTOR 2 08	35,110	4,214	0
KERRY L STEELE  C/O 55 MERCHANT STREET SUITE 2020 HONOLULU, HI 96813	FORMER SECRE 27 75	50,380	6,680	570
JULIE MOLLOY  1001 WILDER AVE APT 205 HONOLULU, HI 96822	SEC /EXEC A 25 60	90,981	11,053	2,842
MICHAEL C OWENS  743 WAIKAMILO ROAD SUITE H HONOLULU, HI 96817	DIRECTOR 2 50	0	0	0

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
MISSION HOUSES MUSEUM 553 SOUTH KING ST HONOLULU,HI 96813	NONE	PC	EVENT SPONSOR	5,000
AFP FOUNDATION FOR PHILANTHROPY 4300 WILSON BLVD STE 300 ARLINGTON,VA 22203	NONE	PC	GENERAL SUPPORT	4,000
NAVY LEAGUE OF THE US HONOLULU COU PO BOX 31032 HONOLULU,HI 96818	NONE	PC	GENERAL SUPPORT	1,200
THE SALVATION ARMY 2950 MANOA ROAD HONOLULU,HI 96822	NONE	PC	GENERAL SUPPORT	2,500
COAST GUARD FOUNDATION 394 TAUGWONK ROAD STONINGTON,CT 06378	NONE	PC	GENERAL SUPPORT	5,000
Total  3a				17,700

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors	OMB No 1545-0047
	▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at <u>www.irs.gov/form990</u>.	2013

Name of the organization RESEARCH INSTITUTE FOR HAWAIIUSA	Employer identification number 99-0355824
---	---

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization RESEARCH INSTITUTE FOR HAWAIIUSA	Employer identification number 99-0355824
---	---

Part II	Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization RESEARCH INSTITUTE FOR HAWAIIUSA	Employer identification number 99-0355824
---	---

Part III	Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry For organizations completing Part III, enter the total of <i>exclusively</i> religious, charitable, etc , contributions of \$1,000 or less for the year (Enter this information once See instructions) ▶ \$ Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013

Attachment
Sequence No **179**

Name(s) shown on return RESEARCH INSTITUTE FOR HAWAIIUSA	Business or activity to which this form relates INDIRECT DEPRECIATION	Identifying number 99-0355824
---	--	---

Part I

Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7	Listed property Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9	Tentative deduction Enter the smaller of line 5 or line 8	9		
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10		
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 .▶	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II

Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	19,101

Part III

MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV

Summary (see instructions.)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	19,101
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No						24b If "Yes," is the evidence written? ☐ Yes ☐ No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					
43 Amortization of costs that began before your 2013 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2013 Accounting Fees Schedule

Name: RESEARCH INSTITUTE FOR HAWAIIUSA

EIN: 99-0355824

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT ACCOUNTING FEES	85,669			92,669

TY 2013 Compensation Explanation**Name:** RESEARCH INSTITUTE FOR HAWAIIUSA**EIN:** 99-0355824

Person Name	Explanation
CHRISTOPHER HAIG	
KENNETH R HARDING	THE ENTIRE AMOUNT OF 30,000 AS REPORTED IN PART VIII, LINE 1(D) WAS FOR SERVICES PERFORMED IN 2013 BUT PAID IN 2014
FREDERICK RIECKER	THE ENTIRE AMOUNT OF 4,214 AS REPORTED IN PART VIII, LINE 1(D) WAS FOR SERVICES PERFORMED IN 2013 BUT PAID IN 2014
KERRY L STEELE	RESIGNED FROM POSITION ON JULY 2, 2013
JULIE MOLLOY	OFFICER POSITION EFFECTIVE BEGINNING JULY 3, 2013
MICHAEL C OWENS	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Depreciation Schedule

Name: RESEARCH INSTITUTE FOR HAWAIIUSA
EIN: 99-0355824

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
PASTIME SOFTWARE	2006-01-13	3,711	3,711	S/L	3 0000				
QUICKBOOKS PRO FOR MAC	2007-01-14	188	188	S/L	3 0000				
FTB SOFTWARE/FILEMAKER	2007-05-30	884	884	S/L	3 0000				
YUMMY FTP SOFTWARE	2007-07-06	63	63	S/L	3 0000				
NEATRECEIPTS SCANALIZER	2007-07-25	329	329	S/L	3 0000				
LEPOARD SOFTWARD	2007-10-31	136	136	S/L	3 0000				
SOFTWARE	2007-12-07	1,063	1,063	S/L	3 0000				
SOFTWARE	2007-12-20	3,004	3,004	S/L	3 0000				
SOFTWARE	2008-04-29	471	471	S/L	3 0000				
SOFTWARE	2008-06-12	2,110	2,110	S/L	3 0000				
SOFTWARE	2008-06-13	188	188	S/L	3 0000				
SOFTWARE	2008-12-16	376	376	S/L	3 0000				
QUICKBOOKS	2009-12-07	1,156	1,156	S/L	3 0000				
3 DSS PLAYER SOFTWARE	2010-06-03	408	352	S/L	3 0000	56			
EXCEL 2007	2010-06-08	271	233	S/L	3 0000	38			
PARALLELS 5 0	2010-06-30	105	87	S/L	3 0000	18			
MS OFFICE 2011	2010-11-15	251	181	S/L	3 0000	70			
4 PARALLELS	2010-11-15	542	391	S/L	3 0000	151			
3 PARALLELS	2010-12-17	313	209	S/L	3 0000	104			
3 INSPIRATION, INSPIRATION	2010-12-17	1,726	1,151	S/L	3 0000	575			
2 MS OFFICE 2011	2010-12-17	523	349	S/L	3 0000	174			
3 PROJECT X	2010-12-17	534	356	S/L	3 0000	178			
808 SUPPORT	2011-02-08	471	301	S/L	3 0000	157			
808 SUPPORT	2011-04-01	554	323	S/L	3 0000	185			
808 SUPPORT	2011-04-21	376	209	S/L	3 0000	126			
808 SUPPORT	2011-04-28	105	58	S/L	3 0000	35			
808 SUPPORT	2011-05-12	535	297	S/L	3 0000	179			
808 SUPPORT	2011-06-14	792	418	S/L	3 0000	264			
808 SUPPORT	2011-08-31	327	145	S/L	3 0000	109			
PERFORMANCE SOLUTION	2011-09-07	750	333	S/L	3 0000	250			
808 SUPPORT	2011-10-04	376	157	S/L	3 0000	125			
808 SUPPORT	2011-10-14	2,209	920	S/L	3 0000	737			
808 SUPPORT	2011-11-29	208	75	S/L	3 0000	69			
808 SUPPORT	2011-12-14	325	117	S/L	3 0000	109			
COMPUTER WORK CTR-EX DES	2003-06-13	277	277	S/L	7 0000				
TREO PDA WIRELESS	2006-01-19	158	158	S/L	5 0000				
OFFICE FURNITURE	2006-10-30	3,800	3,800	S/L	5 0000				
COMPUTER EQUIPMENT	2006-10-30	5,724	5,724	S/L	5 0000				
FURNITURE	2007-07-31	393	304	S/L	7 0000	56			
DIGITAL CAMERA	2007-08-22	320	320	S/L	5 0000				
COMPUTER ACCESSORIES	2007-10-31	283	283	S/L	5 0000				
EQUIPMENT	2007-12-07	2,286	2,286	S/L	5 0000				
MACBOOK	2007-12-20	4,090	4,090	S/L	5 0000				
MACBOOK	2007-12-20	515	515	S/L	5 0000				
TELEPHONE	2008-01-15	544	544	S/L	5 0000				
PRINTER	2008-01-25	448	441	S/L	5 0000	7			
COMPUTERS	2008-05-01	1,489	1,390	S/L	5 0000	99			
500GB EXTERNAL HARD DRIVE	2008-05-21	272	250	S/L	5 0000	22			
2GB DDR2	2008-06-13	105	96	S/L	5 0000	9			
IPOD	2008-06-13	834	764	S/L	5 0000	70			
NOTEBOOK	2008-07-08	838	754	S/L	5 0000	84			
APPLE TIME CAPSULE	2008-07-08	517	466	S/L	5 0000	51			
OLYMPUS DS-5000 DIG RECO	2008-10-23	471	392	S/L	5 0000	79			
OLYMPUS AS-500 DIG TRAN	2008-10-23	330	275	S/L	5 0000	55			
COMPUTER	2009-01-07	500	400	S/L	5 0000	100			
DIGITAL RECORDER	2009-08-19	677	451	S/L	5 0000	135			
PRINTER	2009-10-20	209	133	S/L	5 0000	42			
ELECTRONIC CHECK WRITER	2009-10-22	375	237	S/L	5 0000	75			
MACBOOK	2009-11-18	1,989	1,227	S/L	5 0000	398			
3 HANDHELD RECORDERS	2009-11-18	311	192	S/L	5 0000	62			
CHAIR	2009-11-20	136	60	S/L	7 0000	19			
2GHZ DUEL COREK, 2G RAM	2010-03-10	681	386	S/L	5 0000	136			
2 APPLE 24" DISPLAY	2010-05-17	2,304	1,190	S/L	5 0000	461			
INTRA-WEB SERVER	2010-05-17	17,996	9,298	S/L	5 0000	3,599			
2 DELL ADAMO PEARL	2010-06-03	5,236	2,705	S/L	5 0000	1,047			
MACBOOK PRO 15	2010-07-14	3,202	1,601	S/L	5 0000	640			
MACBOOK PRO	2010-10-03	1,692	761	S/L	5 0000	339			
PHONE	2010-10-06	340	153	S/L	5 0000	68			
PHONE	2010-11-03	338	147	S/L	5 0000	67			
AIRPORT EXTREME BASE STAT	2010-11-15	229	99	S/L	5 0000	46			
2 AIRPORT EXTREME 2/TIME	2010-11-15	1,256	544	S/L	5 0000	252			
MACBOOK PRO 15	2011-04-26	4,981	1,660	S/L	5 0000	996			
256GB SSD HARD DRIVE	2011-06-03	728	231	S/L	5 0000	145			
DESKTOP COMPUTER	2011-07-06	832	250	S/L	5 0000	166			
1 5TB EXTERNAL HD	2011-08-12	188	53	S/L	5 0000	38			
2X MACBOOK AIR 2/SUPERDRIVE	2011-08-18	5,491	1,464	S/L	5 0000	1,099			
CISCO ASA 5505	2011-10-14	1,703	426	S/L	5 0000	340			
1 5 TB HD	2011-10-27	237	55	S/L	5 0000	48			
SWITCH, FAX ADAPTER, 6-LINE PHONE	2011-12-14	1,029	223	S/L	5 0000	206			
COMPUTER EQUIPMENT	2012-11-20	4,858	81	S/L	5 0000	972			
808 SUPPORT	2011-07-28	377	178	S/L	3 0000	126			
808 SUPPORT	2011-09-13	368	164	S/L	3 0000	123			
SOFTWARE	2008-05-19	375	375	S/L	3 0000				
JULIE'S LAPTOP	2012-03-02	639	106	S/L	5 0000	128			
(2) GATEWAY WHITE LAPTOPS	2012-06-01	1,149	134	S/L	5 0000	230			
MS OFFICE, SYMANTEC	2012-06-07	708	138	S/L	3 0000	236			
COMPUTER	2012-07-25	3,454	288	S/L	5 0000	691			
FLAT SCREEN MONITOR	2012-09-05	365	24	S/L	5 0000	73			
LEXIS NEXIS (2-YEARS)	2012-10-16	3,515	293	S/L	2 0000	1,757			

TY 2013 Land, Etc. Schedule**Name:** RESEARCH INSTITUTE FOR HAWAIIUSA**EIN:** 99-0355824

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
EQUIPMENT	82,213	56,342	25,871	25,871
FURNITURE	4,606	4,517	89	89
SOFTWARE	30,723	27,439	3,284	3,284

TY 2013 Legal Fees Schedule

Name: RESEARCH INSTITUTE FOR HAWAIIUSA

EIN: 99-0355824

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LITIGATION	377,587			
OTHER LEGAL FEES	7,905			7,905

TY 2013 Other Assets Schedule

Name: RESEARCH INSTITUTE FOR HAWAIIUSA

EIN: 99-0355824

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
SECURITY DEPOSIT	5,049	5,049	5,049
RECEIVABLE FROM INTRADE CORP		749	749

TY 2013 Other Expenses Schedule**Name:** RESEARCH INSTITUTE FOR HAWAIIUSA**EIN:** 99-0355824

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
BANK SERVICE CHARGES	196	10	10	186
COMPUTER SERVICE/MAINTENANCE	7,459			9,282
EMPLOYEE LEASING	2,452			3,960
INSURANCE	675			1,809
DUES	770			770
PARKING	3,071			3,071
POSTAGE	85			85
PROFESSIONAL DEVELOPMENT	961			961
LICENSE & PERMITS	16			16
OFFICE SUPPLIES & EXPENSES	5,058			5,058
OTHER FEES	132			132
PENALTIES	10			10

TY 2013 Other Increases Schedule**Name:** RESEARCH INSTITUTE FOR HAWAIIUSA**EIN:** 99-0355824

Description	Amount
VOID PY CHECKS-AUTO EXPENSES	1,724
VOID PY CHECK-FEES	35
PRIOR YEAR DEPR. ADJUSTMENT	426

TY 2013 Other Professional Fees Schedule**Name:** RESEARCH INSTITUTE FOR HAWAIIUSA**EIN:** 99-0355824

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CONSULTING	10,315			10,032
DIGITAL IMAGING	69,705			69,705
RESEARCH CONSULTING	12,550			12,550

TY 2013 GeneralDependencySmall**Name:** RESEARCH INSTITUTE FOR HAWAIIUSA**EIN:** 99-0355824**Business Name or Person Name:****Taxpayer Identification Number:****Form, Line or Instruction****Reference:****Regulations Reference:****Description:** OUT OF BONUS DEPR-ALL PROP**Attachment Information:**