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

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93492014008185

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 foundation)

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

▶ **Information about Form 990-EZ and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013 , and ending 06-30-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
HAWAII ISLAND CONTRACTORS' ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
494 KALANIKOA STREET STE C

City or town, state or province, country, and ZIP or foreign postal code
HILO, HI 96720

D Employer identification number
99-0107706

E Telephone number
(808) 935-1316

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: ▶ HICASSOCIATION COM

J Tax-exempt status (check only one)? ☐ 501(c)(3) ☑ 501(c)(6) ◀(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 ▶ $ 157,760

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	8,467
	2	Program service revenue including government fees and contracts		2	7,362
	3	Membership dues and assessments		3	102,504
	4	Investment income		4	417
	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	8,547	
	c	Less direct expenses from gaming and fundraising events	6c	2,819	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	5,728
	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	30,463
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	154,941
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	2,500
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	43,390
	13	Professional fees and other payments to independent contractors		13	9,585
	14	Occupancy, rent, utilities, and maintenance		14	25,708
	15	Printing, publications, postage, and shipping		15	223
	16	Other expenses (describe in Schedule O)		16	70,642
	17	**Total expenses.** Add lines 10 through 16		17	152,048
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	2,893
	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	306,313
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year Combine lines 18 through 20		21	309,206

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

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	312,061	22	309,968
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	644	24	1,470
25	**Total assets**	312,705	25	311,438
26	**Total liabilities** (describe in Schedule O)	6,392	26	2,232
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	306,313	27	309,206

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

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

What is the organization's primary exempt purpose?
TO IMPROVE STANDARDS OF BUILDING AND CONTRACTING, TO PROVIDE SAFETY TRAINING TO MEMBERS & TO UPDATE MEMBERS ON INDUSTRY DEVELOPMENTS

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 PROGRAM - THE PROGRAM COMMITTEE IS RESPONSIBLE FOR THE PLANNING AND IMPLEMENTATION OF OUR MONTHLY GENERAL MEMBERSHIP MEETINGS AND NETWORKING EVENTS IN 2013-2014 THE PROGRAM COMMITTEE CONTINUED IN THEIR ROLE TO INCREASE MEMBER ATTENDANCE AND CULTIVATE AN ENVIRONMENT OF CAMARADERIE, EVEN AMONGST COMPETITORS THE EVIDENCE OF THIS WAS OUR 160 PLUS MEMBERS IN ATTENDANCE AT OUR END OF YEAR INSTALLATION BANQUET THE PROGRAM COMMITTEE CONTINUED TO PROVIDE DIFFERENT SPEAKERS AND VENUES TO ENCOURAGE MEMBER PARTICIPATION THROUGH EDUCATION, COMMUNITY SERVICE AND CONTRIBUTIONS
(Grants $ 0) If this amount includes foreign grants, check here . . . ▶ ☐ **28a** 30,922

29 SAFETY - OUR SAFETY COMMITTEE IS A VERY IMPORTANT PART OF THE ORGANIZATION AND IS RESPONSIBLE FOR IMPLEMENTING OUR SAFETY AND ACCIDENT PREVENTION PROGRAM FOR THE MEMBERS CONTRACTORS, SUBCONTRACTORS AND THEIR EMPLOYEES ARE REQUIRED BY THE STATE OF HAWAII HIOSH AND FEDERAL OSHA TO BE CERTIFIED IN SAFETY AND ACCIDENT PREVENTION CLASSES HICA PROVIDES MOST OF THESE SAFETY AND ACCIDENT PREVENTION CLASSES TO OUR MEMBERS AT A 50% DISCOUNTED RATE THERE WAS A SIGNIFICANT INCREASE IN MEMBER PARTICIPATION THIS YEAR ESPECIALLY DUE TO STEP UP IN INSPECTIONS FROM OSHA AND HIOSH 200 HICA MEMBER EMPLOYEES RECEIVED TRAINING, WHICH IS A GREAT ACCOMPLISHMENT FOR HICA KNOWING THAT WE CONTRIBUTE TO THE WELL BEING OF OUR MEMBERS, THEIR EMPLOYEES AND THE COMMUNITY IN THE AREA OF SAFETY AND ACCIDENT PREVENTION
(Grants $ 0) If this amount includes foreign grants, check here . . . ▶ ☐ **29a** 16,578

30 SCHOLARSHIP TROLLING TOURNAMENT (STTC)/GOLF- THE HICA SCHOLARSHIP PROGRAM IS ANOTHER VERY IMPORTANT PART OF THE ORGANIZATION THE STTC COMMITTEE AND GOLF COMMITTEE S EFFORTS PROVIDED FOR A SIGNIFICANT INCREASE IN MEMBER PARTICIPATION WHICH RESULTED IN AN INCREASE IN CONTRIBUTIONS TO THE SCHOLARSHIP FUND HICA IS VERY PASSIONATE ABOUT CONTRIBUTING TO THE NEXT GENERATION, AND THROUGH THE CONTINUED EFFORTS OF THESE COMMITTEES, MORE HAWAII COMMUNITY COLLEGE STUDENTS WILL BENEFIT THROUGH THE SCHOLARSHIPS GIVEN THIS YEAR 2 RECIPIENTS RECEIVED $750 EACH
(Grants $ 0) If this amount includes foreign grants, check here . . . ▶ ☐ **30a** 6,859

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ **31a**

32 Total program service expenses (add lines 28a through 31a) . . . . . ▶ **32** 54,359

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) **(if not paid, enter -0-)**	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

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**		No
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**		No
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**		No
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**		
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**		No
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**		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ **37a** 0			
b	Did the organization file **Form 1120-POL** for this year?	**37b**		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . .	**38a**		No
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 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	**40b**		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ _____			
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**		No

41 List the states with which a copy of this return is filed ▶ HI

42a The organization's books are in care of ▶ TASHANNA CORTEZ Telephone no ▶ (808)935-1316

Located at ▶ 494 KALANIKOA STSTE C HILO, HI ZIP + 4 ▶ 96720

			Yes	No
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**		No
	If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside the U S ?	**42c**		No
	If "Yes," enter the name of the foreign country ▶ _____			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041?** Check here . . . . . ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶ **43**			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	**44a**		No
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**		No
c	Did the organization receive any payments for indoor tanning services during the year?	**44c**		No
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**		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**45a**		No
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**		

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		No

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	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and 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

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

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

****** 2014-12-03
Signature of officer Date

BRIAN NINOMOTO PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
GREGG M TAKETA		2014-11-12		P00024193
Firm's name ▶ TAKETA IWATA HARA & ASSOCIATES LLC			Firm's EIN ▶ 59-3783195	
Firm's address ▶ 101 AUPUNI STREET SUITE 139 HILO, HI 96720			Phone no (808) 935-5404	

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

Additional Data

Software ID:
Software Version:
EIN: 99-0107706
Name: HAWAII ISLAND CONTRACTORS' ASSOCIATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
BRIAN NINOMOTO PRESIDENT	1 00	0	0	0
CRAIG TAKAMINE IMMEDIATE PAST PRESIDENT	1 00	0	0	0
ALDEN CHAI DIRECTOR	0 50	0	0	0
LESLIE ISEMOTO DIRECTOR	0 50	0	0	0
TOM RAFFIPIY TREASURER	1 00	0	0	0
RUTH BINYAN DIRECTOR	0 50	0	0	0
BYRON FUJIMOTO DIRECTOR	0 50	0	0	0
GERALD YAMADA DIRECTOR	0 50	0	0	0
AMY HONDA DIRECTOR	0 50	0	0	0
CAROLYN LOEFFLER 1ST VICE PRESIDENT	1 00	0	0	0
HUGH WILLOCKS DIRECTOR	0 50	0	0	0
EARL YEMPUKU DIRECTOR	0 50	0	0	0

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93492014008185

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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (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
HAWAII ISLAND CONTRACTORS' ASSOCIATION

Employer identification number
99-0107706

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST INCOME AMOUNT 417
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION OTHER INCOME AMOUNT 6,358 DESCRIPTION REIMBURSEMENT INCOME AMOUNT 24,105 TOTAL TO FORM 990-EZ, LINE 8 30,463
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION SCHOLARSHIP GRANTEE NAME BJ FRANCIS DATE OF GIFT 10/07/13 AMOUNT GIVEN 750
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION SCHOLARSHIP GRANTEE NAME HUNTER CHRISTENSEN DATE OF GIFT 10/07/13 AMOUNT GIVEN 750
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION SCHOLARSHIP GRANTEE NAME MAUI CCD SCHOLARSHIP DATE OF GIFT 08 /14/13 AMOUNT GIVEN 1,000 TOTAL INCLUDED ON FORM 990-EZ, LINE 10 2,500
FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 2,129 DESCRIPTION OTHER EXPENSES AMOUNT 23,579 TOTAL TO FORM 990-EZ, LINE 14 25,708
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION ACCOUNTING AMOUNT 2,710 DESCRIPTION AUTO AMOUNT 150 DESCRIPTION BANK FEES AMOUNT 19 DESCRIPTION BUSINESS LICENSE & FEES AMOUNT 4 DESCRIPTION COMMITTEE EXPENSE AMOUNT 52,773 DESCRIPTION DUES & SUBSCRIPTIONS AMOUNT 770 DESCRIPTION INSU RANCE AMOUNT 497 DESCRIPTION OFFICE AMOUNT 2,556 DESCRIPTION GENERAL EXCISE TAX A MOUNT 298 DESCRIPTION OTHER TAXES AMOUNT 583 DESCRIPTION PAYROLL TAXES AMOUNT 3,6 55 DESCRIPTION TELEPHONE AMOUNT 3,017 DESCRIPTION MISCELLANEOUS AMOUNT 10 DESCRIP TION WEBSITE AMOUNT 561 DESCRIPTION MEETING EXPENSE AMOUNT 2,917 DESCRIPTION MARK ETING EXPENSE AMOUNT 122 TOTAL TO FORM 990-EZ, LINE 16 70,642
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 644 END OF YEAR AMOUNT 1,470
FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION PAYROLL TAXES PAYABLE BEG OF YEAR AMOUNT 1,101 END OF YEAR AMOUNT 0 DES CRIPTION DEPOSITS BEG OF YEAR AMOUNT 3,009 END OF YEAR AMOUNT 2 DESCRIPTION CREDIT CARD LIABILITY BEG OF YEAR AMOUNT 2,282 END OF YEAR AMOUNT 2,230

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93492014008185

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
HAWAII ISLAND CONTRACTORS' ASSOCIATION

Business or activity to which this form relates
FORM 990-EZ PAGE 1

Identifying number
99-0107706

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	1,478
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	651

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	2,129
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
25 Special 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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
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)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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**	

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93492014008185

TY 2013 Transfers Personal Benefits Contracts Declaration

Name: HAWAII ISLAND CONTRACTORS' ASSOCIATION

EIN: 99-0107706

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.