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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.

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

OMB No 1545-0052










2014


Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation NA 'AINA KAI BOTANICAL GARDENS		A Employer identification number 99-0344486	
Number and street (or P O box number if mail is not delivered to street address) 4101 WAILAPA ROAD		B Telephone number (see instructions) (808) 828-0525	
City or town, state or province, country, and ZIP or foreign postal code KILAUEA, HI 96754		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <div><input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change</div>		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 57,188,730		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Other (specify) <u>MODIFIED CASH</u> (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)	7,794,361			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	4,555	4,555	4,555	
	4 Dividends and interest from securities.	239,914	239,914	239,914	
	5a Gross rents	154,259	154,259	154,259	
	b Net rental income or (loss) <u>154,259</u>				
	6a Net gain or (loss) from sale of assets not on line 10	8,228			
	b Gross sales price for all assets on line 6a <u>11,091,989</u>				
	7 Capital gain net income (from Part IV, line 2) . . .		2,314,623		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances 123,983				
	b Less Cost of goods sold 106,768				
	c Gross profit or (loss) (attach schedule)	17,215		17,215	
	11 Other income (attach schedule)	<input type="checkbox"/> 316,360	0	316,360	
	12 Total. Add lines 1 through 11	8,534,892	2,713,351	732,303	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0	0	0
	14 Other employee salaries and wages	711,219	0	115,184	600,870
	15 Pension plans, employee benefits	161,050	0	25,906	135,144
	16a Legal fees (attach schedule)	<input type="checkbox"/> 3,724	0	0	3,724
	b Accounting fees (attach schedule)	<input type="checkbox"/> 33,662	0	0	33,662
	c Other professional fees (attach schedule)	<input type="checkbox"/> 90,658	90,658	0	0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	<input type="checkbox"/> 105,255	15,650	26,612	93,376
	19 Depreciation (attach schedule) and depletion	<input type="checkbox"/> 915,968	16,009	18,359	
	20 Occupancy				
	21 Travel, conferences, and meetings	933	0	0	1,449
	22 Printing and publications				
	23 Other expenses (attach schedule)	<input type="checkbox"/> 1,143,583	0	21,720	1,126,771
	24 Total operating and administrative expenses. Add lines 13 through 23	3,166,052	122,317	207,781	1,994,996
	25 Contributions, gifts, grants paid	0			0
	26 Total expenses and disbursements. Add lines 24 and 25	3,166,052	122,317	207,781	1,994,996
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	5,368,840			
	b Net investment income (if negative, enter -0-)		2,591,034		
	c Adjusted net income (if negative, enter -0-)			524,522	

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	35,840	45,671	45,671
	2	Savings and temporary cash investments	2,224,943	835,173	835,173
	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	145,496	96,065	96,065
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)	482,906	 0	0
	b	Investments—corporate stock (attach schedule)	6,125,757	 12,683,426	12,683,426
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ 254,337 Less accumulated depreciation (attach schedule) ▶ _____ 132,082	138,264	 122,255	122,255
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ 42,182,722 Less accumulated depreciation (attach schedule) ▶ _____ 6,752,737	34,472,197	 35,429,985	35,429,985
15	Other assets (describe ▶ _____)	 7,829,235	 7,976,155	 7,976,155	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	51,454,638	57,188,730	57,188,730	
Liabilities	17	Accounts payable and accrued expenses	11,621	2,958	
	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 ▶ _____)	 7,757	 2,922	
	23	Total liabilities (add lines 17 through 22)	19,378	5,880	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> 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 ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	0	0	
	30	Total net assets or fund balances (see instructions)	51,435,260	57,182,850	
	31	Total liabilities and net assets/fund balances (see instructions)	51,454,638	57,188,730	

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 51,435,260
2	Enter amount from Part I, line 27a	2 5,368,840
3	Other increases not included in line 2 (itemize) ▶ _____ 	3 378,750
4	Add lines 1, 2, and 3	4 57,182,850
5	Decreases not included in line 2 (itemize) ▶ _____	5 0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 57,182,850

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	See Additional Data Table			
b				
c				
d				
e				

(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	See Additional Data Table		
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a	See Additional Data Table		
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	2,314,623
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	-8,306

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 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))
2013	4,529,307	5,123,980	0 883943
2012	3,380,836	3,029,631	1 115923
2011	2,502,174	2,853,477	0 876886
2010	3,333,032	3,641,247	0 915355
2009	3,091,340	4,327,885	0 714284

2	Total of line 1, column (d).	2	4 506391
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	0 901278
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	11,655,864
5	Multiply line 4 by line 3.	5	10,505,174
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	25,910
7	Add lines 5 and 6.	7	10,531,084
8	Enter qualifying distributions from Part XII, line 4.	8	4,001,210

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 <input type="checkbox"/> and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	51,821
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	0
3		Add lines 1 and 2.		3	51,821
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	51,821
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014	6a	50,000	
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c	17,500	
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments. Add lines 6a through 6d.		7	67,500
8		Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	15,679
11		Enter the amount of line 10 to be Credited to 2015 estimated tax <input type="checkbox"/> 15,679 Refunded <input type="checkbox"/>		11	0

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?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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 <input type="checkbox"/> \$ 0 (2) On foundation managers <input type="checkbox"/> \$ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 0			
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		No
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): <input type="checkbox"/> 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 2014 or the taxable year beginning in 2014 (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 ▶ WWW.NAAINAKAI.COM				
14	The books are in care of ▶ NA 'AINA KAI BOTANICAL GARDENS Telephone no ▶ (808) 828-0525 Located at ▶ 4101 WAILAPA ROAD KILAUEA HI ZIP +4 ▶ 96754			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ <input type="checkbox"/>			
	and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2014, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1b		No
Organizations relying on a current notice regarding disaster assistance check here. ▶ <input type="checkbox"/>				
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 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If "Yes," did it have excess business holdings in 2014 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.</i>) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3b		
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 2014?	4b		No

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))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.	<input checked="" type="checkbox"/>		
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
ROBERTO IGAYA	GROUND'S CREW	51,231	21,350	0
4101 WAILAPA ROAD	MANAGER			
KILAUEA, HI 96754	50 00			
MARTHA FERNANDES	HORTICULTURALIST	55,846	10,194	0
4101 WAILAPA ROAD	50 00			
KILAUEA, HI 96754				
CHRISTOPHER FERNANDES	MECHANIC	55,231	10,437	0
4101 WAILAPA ROAD	55 00			
KILAUEA, HI 96754				
Total number of other employees paid over \$50,000.				0

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
PHIL DOW CONSTRUCTION	CONSTRUCTION, REPAIRS, MAINTENANCE	1,556,996
PO BOX 466 KAPAA, HI 96746		
8 PACIFIC MASON	ROCK WORK	79,420
5164 LOKENE STREET KAPAA, HI 96746		
R & R CLEANING	JANITORIAL	73,085
6008 KAWAIIHAU ROAD KAPAA, HI 96746		
Total number of others receiving over \$ 50,000 for professional services.		0


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
1 TO PROMOTE INTEREST AND AWARENESS IN TROPICAL HORTICULTURE, AGRICULTURE AND FORESTRY BY MAKING THE NA AINA KAI BOTANICAL GARDENS AVAILABLE TO THE PUBLIC, ORGANIZING AND CONDUCTING	1,994,996
2 EDUCATIONAL TOURS OF THE NA AINA KAI BOTANICAL GARDENS, ESTABLISHING AN INTERNSHIP PROGRAM FOR THE STUDY OF TROPICAL HORTICULTURE, AGRICULTURE, AND FORESTRY, AND	0
3 OPERATING A PLANT NURSERY AND GIFT SHOP	0
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
1	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 	0

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	10,608,383
b	Average of monthly cash balances.	1b	1,102,726
c	Fair market value of all other assets (see instructions).	1c	122,255
d	Total (add lines 1a, b, and c).	1d	11,833,364
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	11,833,364
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	177,500
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	11,655,864
6	Minimum investment return. Enter 5% of line 5.	6	582,793

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 2014 from Part VI, line 5.	2a	
b	Income tax for 2014 (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	1,994,996
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	2,006,214
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	4,001,210
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	4,001,210

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ _____				
a Applied to 2013, 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 2014 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (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 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . .				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

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 2014, enter the date of the ruling.

2000-04-12

b

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

☒ 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) 2014	(b) 2013	(c) 2012	(d) 2011	
		524,522	256,199	100,988	95,116	976,825
b	85% of line 2a	445,844	217,769	85,840	80,849	830,301
c	Qualifying distributions from Part XII, line 4 for each year listed.	4,001,210	4,529,307	3,380,836	2,502,174	14,413,527
d	Amounts included in line 2c not used directly for active conduct of exempt activities.	0	0	0	0	0
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.	4,001,210	4,529,307	3,380,836	2,502,174	14,413,527
3	Complete 3a, b, or c for the alternative test relied upon.					
a	"Assets" alternative test—enter					
	(1) Value of all assets.	57,188,730	51,454,638	41,097,892	37,995,081	187,736,341
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i).	44,215,168	43,680,470	34,816,089	33,882,420	156,594,147
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					0
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).					0
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					0
	(3) Largest amount of support from an exempt organization					0
	(4) Gross investment income					0

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))

JOYCE H DOTY

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 or email address 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

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

Form **990-PF** (2014)

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)



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				

[illegible]

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

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) is based on all information of which preparer has any knowledge.

Sign Here  _____  _____

***** 2015-10-19 *****

Signature of officer or trustee 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 MARK A HAYES	Preparer's Signature	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00085205
	Firm's name <input checked="" type="checkbox"/> CW ASSOCIATES CPAS			Firm's EIN <input checked="" type="checkbox"/> 26-1659234	
	Firm's address <input checked="" type="checkbox"/> 700 BISHOP STREET SUITE 1040 HONOLULU, HI 96813			Phone no (808) 531-1040	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
MORGAN STANLEY #807			
MORGAN STANLEY #815			
MORGAN STANLEY #825			
MORGAN STANLEY #161			
MORGAN STANLEY #505			
MORGAN STANLEY #807			
MORGAN STANLEY #815			
MORGAN STANLEY #825			
MORGAN STANLEY #161			
CAPITAL GAINS DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
997,426		1,028,959	-31,533
135,487		139,132	-3,645
222,301		197,895	24,406
919,892		917,426	2,466
1,137,824		791,573	346,251
2,336,423		1,620,578	715,845
391,888		422,014	-30,126
1,264,368		875,903	388,465
3,674,776		2,783,886	890,890
11,604			11,604

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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	
			-31,533
			-3,645
			24,406
			2,466
			346,251
			715,845
			-30,126
			388,465
			890,890
			11,604

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
JOYCE H DOTY 4101 WAILAPA ROAD KILAUEA, HI 96754	PRES/DIRECTOR/CHAIR 24 00	0	0	0
CHARLES S O'NEILL 4101 WAILAPA ROAD KILAUEA, HI 96754	SEC/DIRECTOR 4 00	0	0	0
SALLY PSAILA 4101 WAILAPA ROAD KILAUEA, HI 96754	TREASURER/DIRECTOR 2 00	0	0	0
CHRIS YORK 4101 WAILAPA ROAD KILAUEA, HI 96754	DIRECTOR 2 00	0	0	0
LORI TAIRA 4101 WAILAPA ROAD KILAUEA, HI 96754	DIRECTOR 2 00	0	0	0

TY 2014 Accounting Fees Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	33,662	0	0	33,662

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

TY 2014 Depreciation Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

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
BUILDINGS & IMPROVEMENTS (CHARITABLE)		17,301,335	4,143,130		0 %	490,992	0	0	
LAND AND IMPROVEMENTS (CHARITABLE)		23,912,057	962,616		0 %	372,815	0	0	
EQUIPMENT		484,386	362,358		0 %	14,660	0	0	
FURNITURE, FIXTURES, AND EQUIPMENT		39,891	1,756		0 %	4,482	0	0	
OFFICE EQUIPMENT		110,719	82,068		0 %	4,654	0	0	
VEHICLES		151,271	121,016		0 %	10,006	0	0	
OFFICE EQUIPMENT (POS SYSTEM)		2,106	807		0 %	421	0	421	
VEHICLES (TOUR)		180,957	179,027		0 %	1,929	0	1,929	
BUILDINGS & IMPROVEMENTS (INVESTMENT)		254,337	116,073		0 %	16,009	16,009	16,009	

TY 2014 General Explanation Attachment

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Identifier	Return Reference	Explanation
	990-PF, PART VII-B, STATEMENTS REGARDING ACTIVITIES, LINE 1A(4)	CERTAIN BOARD MEMBERS ARE AFFILIATED WITH ENTITIES THAT ARE COMPENSATED FOR PERSONAL SERVICES PROVIDED TO THE FOUNDATION, SUCH AS LEGAL AND ACCOUNTING SERVICES

**TY 2014 Investments Corporate
Stock Schedule**

Name: NA 'AINA KAI BOTANICAL GARDENS
EIN: 99-0344486

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MARKETABLE SECURITIES	12,683,426	12,683,426

TY 2014 Investments Government Obligations Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

US Government Securities - End of Year Book Value:	0
US Government Securities - End of Year Fair Market Value:	0
State & Local Government Securities - End of Year Book Value:	0
State & Local Government Securities - End of Year Fair Market Value:	0

TY 2014 Investments - Land Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS & IMPROVEMENTS (INVESTMENT)	254,337	132,082	122,255	

TY 2014 Land, Etc. Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS & IMPROVEMENTS (CHARITABLE)	17,301,335	4,634,122	12,667,213	
LAND AND IMPROVEMENTS (CHARITABLE)	23,912,057	1,335,431	22,576,626	
EQUIPMENT	484,386	377,018	107,368	
FURNITURE, FIXTURES, AND EQUIPMENT	39,891	6,238	33,653	
OFFICE EQUIPMENT	110,719	86,722	23,997	
VEHICLES	151,271	131,022	20,249	
OFFICE EQUIPMENT (POS SYSTEM)	2,106	1,228	878	
VEHICLES (TOUR)	180,957	180,956	1	

TY 2014 Legal Fees Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL	3,724	0	0	3,724

TY 2014 Other Assets Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
BRONZE STATUES & ARTWORK	5,420,109	5,525,453	5,525,453
HARDWOOD TREES	106,000	106,000	106,000
LIFE INSURANCE CASH VALUE	105,767	145,627	145,627
ANNUITY VALUE	2,196,313	2,199,075	2,199,075
OTHER ASSETS	1,046	0	0

TY 2014 Other Expenses Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MARKETING EXPENSES	24,518	0	0	23,979
AUTOMOBILE EXPENSE	6,342	0	0	6,321
BANK FEES	43	0	0	43
CATERING	9,959	0	0	9,959
CONTRACT LABOR	112,633	0	0	112,633
OUTSIDE SERVICE	17,025	0	4,175	12,850
DUES & SUBSCRIPTIONS	1,646	0	0	1,646
EDUCATION	2,311	0	0	2,713
EMPLOYEE & VOLUNTEER MEETINGS	18,142	0	0	18,142
EQUIPMENT RENTAL	1,121	0	1,121	0
INSURANCE	624,150	0	0	624,150
LICENSES, PERMITS & FEES	1,470	0	0	1,470
MERCHANT FEES	13,511	0	13,511	0
PLANTS	915	0	0	1,038
POSTAGE & DELIVERY	3,399	0	0	4,106
PRINTING & REPRODUCTION	0	0	0	0
REPAIRS	51,987	0	0	53,304
SUBCONTRACTORS	50,202	0	0	50,202
SUPPLIES	32,184	0	0	34,641
TELEPHONE	10,022	0	0	10,022
TOUR FOOD	2,541	0	2,913	0
UTILITIES	157,776	0	0	157,776
VOLUNTEER EXPENSE	1,686	0	0	1,776

TY 2014 Other Income Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
TOUR FEES	284,689		284,689
SPECIAL EVENTS	6,577		6,577
GET	10,337		10,337
MISCELLANEOUS	3,697		3,697
TAX REFUNDS	11,060		11,060

TY 2014 Other Increases Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Description	Amount
UNREALIZED GAINS ON MARKETABLE SECURITIES	378,750

TY 2014 Other Liabilities Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Description	Beginning of Year - Book Value	End of Year - Book Value
PAYROLL LIABILITIES	7,757	2,922

TY 2014 Other Professional Fees Schedule

Name: NA 'AINA KAI BOTANICAL GARDENS

EIN: 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER PROFESSIONAL FEES	90,658	90,658	0	0

TY 2014 Taxes Schedule**Name:** NA 'AINA KAI BOTANICAL GARDENS**EIN:** 99-0344486

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GENERAL EXCISE TAX	12,269	6,170	12,269	0
PROPERTY TAX	4,473	4,473	4,473	0
PAYROLL TAX	61,355	0	9,870	71,225
FEDERAL ESTIMATED TAX	22,151	0	0	22,151
FOREIGN TAX	5,007	5,007	0	0

<div>Schedule B</div> <div>(Form 990, 990-EZ, or 990-PF)</div> <div>Department of the Treasury Internal Revenue Service</div>	<div>Schedule of Contributors</div> <div>▶ Attach to Form 990, 990-EZ, or 990-PF.</div> <div>▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at <u>www.irs.gov/form990</u>.</div>	<div>OMB No 1545-0047</div>
		<div>2014</div>

<div>Name of the organization</div> <div>NA 'AINA KAI BOTANICAL GARDENS</div>	<div>Employer identification number</div> <div>99-0344486</div>
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Organization type (check one)

<div>Filers of:</div> <div>Form 990 or 990-EZ</div>	<div>Section:</div> <div><div><input type="checkbox"/> 501(c)() (enter number) organization</div><div><input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation</div><div><input type="checkbox"/> 527 political organization</div></div>
<div>Form 990-PF</div>	<div><div><input checked="" type="checkbox"/> 501(c)(3) exempt private foundation</div><div><input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation</div><div><input type="checkbox"/> 501(c)(3) taxable private foundation</div></div>

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, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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 totaling \$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 NA 'AINA KAI BOTANICAL GARDENS	Employer identification number 99-0344486
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Part I	Contributors (see instructions) Use duplicate copies of Part I if additional space is needed		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	JOYCE DOTY PO BOX 582 KILAUEA, HI 96754	\$ 7,771,235	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
<u>2</u>	MEREDITH HODGES 2457 SO COUNTY RD 19 LOVELAND, CO 80537	\$ 7,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
<u> </u>		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
<u> </u>		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
<u> </u>		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
<u> </u>		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
<u> </u>		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Employer identification number
99-0344486

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
<u>1</u>	MARKETABLE SECURITIES	\$ 7,771,235	2014-12-31
(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 NA 'AINA KAI BOTANICAL GARDENS	Employer identification number 99-0344486
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Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry For organizations completing Part III, enter the total of *exclusively* 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	
_____		_____	
_____		_____	
_____		_____	