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Form 990-PF

Return of Private Foundation

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

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

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 checked="" type="checkbox"/> <input type="checkbox"/>						
G Check all that apply <table border="0"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	D 1. Foreign organizations, check here <input checked="" type="checkbox"/> <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input checked="" type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity							
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H Check type of organization <table border="0"> <tr> <td><input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation</td> <td><input type="checkbox"/> Other taxable private foundation</td> </tr> <tr> <td><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust</td> <td><input type="checkbox"/> Other taxable private foundation</td> </tr> </table>		<input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation	<input type="checkbox"/> Other taxable 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 checked="" type="checkbox"/> <input type="checkbox"/>		
<input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation	<input type="checkbox"/> Other taxable private foundation							
<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust	<input type="checkbox"/> Other taxable private foundation							
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 checked="" type="checkbox"/> <input type="checkbox"/>						

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 checked="" 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)	154,259			
	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 11,091,989				
	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)	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)	3,724	0	0	3,724
	b Accounting fees (attach schedule)	33,662	0	0	33,662
	c Other professional fees (attach schedule)	90,658	90,658	0	0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	105,255	15,650	26,612	93,376
	19 Depreciation (attach schedule) and depletion	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)	1,143,583	0	21,720	1,126,771
	24 Total operating and administrative expenses.	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	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				(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		
a See Additional Data Table				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)	$\left\{ \begin{array}{l} \text{If gain, also enter in Part I, line 7} \\ \text{If (loss), enter -0- in Part I, line 7} \end{array} \right.$		2	2,314,623
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	$\left\{ \begin{array}{l} \text{If gain, also enter in Part I, line 8, column (c) (see instructions)} \\ \text{If (loss), enter -0- in Part I, line 8} \end{array} \right.$		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).			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			0.901278
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.			11,655,864
5 Multiply line 4 by line 3.			10,505,174
6 Enter 1% of net investment income (1% of Part I, line 27b).			25,910
7 Add lines 5 and 6.			10,531,084
8 Enter qualifying distributions from Part XII, line 4.			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		
	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 <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?		Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?		Yes	No
	<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>			
1c	Did the foundation file Form 1120-POL for this year?		Yes	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?		Yes	No
	<i>If "Yes," attach a detailed description of the activities.</i>			
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? If "Yes," attach a conformed copy of the changes		Yes	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?		Yes	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?		Yes	No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?		Yes	No
	<i>If "Yes," attach the statement required by General Instruction T.</i>			
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?		Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		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? If "No," attach explanation		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)? If "Yes," complete Part XIV		Yes	
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		Yes	No

Part VII-A Statements Regarding Activities (continued)

11		No
12		No
13	Yes	
Website address ► <u>WWW NAAINAKAI COM</u>		
14	Telephone no ► (808) 828-0525	
Located at ► <u>4101 WAILAPA ROAD KILAUEA HI</u> ZIP +4 ► <u>96754</u>		
15	15	
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)? Organizations relying on a current notice regarding disaster assistance check here. ►	1b	No
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?	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? If "Yes," list the years ► 20____, 20____, 20____, 20____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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?	<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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)	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. ►			
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		
	<i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>			
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	6b	No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
	<i>If "Yes" to 6b, file Form 8870.</i>			
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		7b	
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?			

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 4101 WAILAPA ROAD KILAUEA, HI 96754	GROUND CREW MANAGER 50 00	51,231	21,350	0
MARTHA FERNANDES 4101 WAILAPA ROAD KILAUEA, HI 96754	HORTICULTURALIST 50 00	55,846	10,194	0
CHRISTOPHER FERNANDES 4101 WAILAPA ROAD KILAUEA, HI 96754	MECHANIC 55 00	55,231	10,437	0
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 KAWAIHAU ROAD		
KAPAA, HI 96746		

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	0

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	<hr/> <hr/>	
2	<hr/> <hr/>	
All other program-related investments See instructions		
3	<hr/> <hr/>	
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	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 XIV Private 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 <input checked="" type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 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.				
b	85% of line 2a.				
c	Qualifying distributions from Part XII, line 4 for each year listed.				
d	Amounts included in line 2c not used directly for active conduct of exempt activities.				
e	Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c.				
3	Complete 3a, b, or c for the alternative test relied upon				
a	"Assets" alternative test—enter				
(1)	Value of all assets.				
(2)	Value of assets qualifying under section 4942(j)(3)(B)(i)				
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 XV Supplementary 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

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				
Total			► 3a	0
b Approved for future payment				
Total			► 3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income	Excluded by section 512, 513, or 514	(e) Related or exempt function income (See instructions)	
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount
1 Program service revenue					
a TOUR FEES					284,689
b SPECIAL EVENTS					6,577
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments.					
3 Interest on savings and temporary cash investments				14	4,555
4 Dividends and interest from securities.				14	239,914
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.				16	154,259
6 Net rental income or (loss) from personal property.					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory				18	8,228
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory.					17,215
11 Other revenue a <u>GET</u>					
b MISCELLANEOUS					10,337
c TAX REFUNDS					3,697
d					
e					11,060
12 Subtotal Add columns (b), (d), and (e).			0	406,956	333,575
13 Total. Add line 12, columns (b), (d), and (e).				13	740,531

Part VI-B: Relationship of Activities to the Accomplishment of Forecast Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
1A	FEES FOR GUIDED TOURS OF BOTANICAL GARDENS
1B	PUBLIC EVENTS TO PROMOTE INTEREST AND AWARENESS OF THE BOTANICAL GARDENS
10	GIFT SHOP SALES OF MERCHANDISE RELATED TO BOTANICAL GARDENS
11A	GET COLLECTED ON SALES RELATED TO BOTANICAL GARDENS THEN PAID TO STATE
11B	MISCELLANEOUS INCOME RELATED TO EXEMPT PURPOSE
11C	IRS REFUNDS FOR PRIOR YEARS' SMALL BUSINESS HEALTH CARE TAX CREDIT AND OVERPAYMENT OF NET INVESTMENT INCOME TAX

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

	Yes	No
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?		
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.

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.

* * * * *

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 ► CW ASSOCIATES CPAS			Firm's EIN ► 26-1659234	
	Firm's address ► 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) FMV 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
LORITAIRA 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 REGARD 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

Schedule of Contributors

OMB No 1545-0047

2014

- 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 www.irs.gov/form990.

Name of the organization

NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-0344486

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ	<input type="checkbox"/> 501(c)() (enter number) organization <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation <input type="checkbox"/> 527 political organization
Form 990-PF	<input checked="" type="checkbox"/> 501(c)(3) exempt private foundation <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation <input type="checkbox"/> 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, 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 33 $\frac{1}{3}$ % 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
1	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)
2	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)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization

NA 'AINA KAI BOTANICAL GARDENS

Employer identification number

99-0344486

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
1	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
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 _____			