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Short Form Return of Organization Exempt From Income Tax

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

2014

OMB No 1545-1150

Do not enter social security numbers on this form as it may be made public.

Open to Public

Inte		enue Service	► Information about Form 99	00-EZ and its instru	ctions is at ww	vw.irs.gov/fo	rm990.					
A For the 2014 calend		2014 calend	ar year, or tax year beginning	7/01 , 2014, and ending		6/30	, 20	15				
В	Check if a							dentification number	er			
	Address	change	ALOHA FIRST					99-0328810				
	Name ch	ange	Number and street (or P.O. box, if mail is no	it delivered to street ad	dress)	Room/suite	E Telephone					
H	Initial retu		P.O. BOX 701				81	08-259-6309				
H	Amended	mvterminated	City or town, state or province country, and	ZIP or foreign postal of	ode		F Group Exe					
Ĭ		on pending	WAIMANALO, HI 96795				Number	•				
G	Accoun	ting Method	✓ Cash	cify) ▶		н	Check ▶ □	if the organization	n is not			
1.1	Nebsite	e: ▶						tach Schedule B				
J Tax-exempt status (check only one) —												
	K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other											
LA	L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets											
(Pa	rt II, col	lumn (B) belov	w) are \$500,000 or more, file Form 990 ii	nstead of Form 990-	EZ .		> g	<u>.</u>				
Р	art I	Revenu	e, Expenses, and Changes in	Net Assets or F	und Balanc	es (see the	Instructions	s for Part I)				
			the organization used Schedule (. П			
	1		ons, gifts, grants, and similar amour				. 1		152091			
	2		ervice revenue including governmer				2		102001			
	3	-	ip dues and assessments .				3					
	4	Investment	•				. 4					
	5a	Gross amo	ount from sale of assets other than I	nventory	5a		ĨŁ.					
	b		or other basis and sales expenses		<u> </u>							
	c		•		للنبيا	ne 5a)		}				
	6		n or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)									
	a	Gross inc	ome from gaming (attach Sched	lule G if greater	than		3 .5	, 3 cb.	" []			
ne	_	\$15,000) .			. 6a			4 ,. 0	<u></u>			
Revenue	ь	Gross inco	me from fundraising events (not inc	ludina \$		contribution	E013		į.			
ě			aising events reported on line 1) (a				i i	FEB 262	018 5			
_			h gross income and contributions e									
	С	Less: direc	t expenses from gaming and fundra	usina events		· · ·	(25)	CC. TW.	1 lots 			
	d		e or (loss) from gaming and fundra	•	التتا	6b and sul	otract .	- 1 - 3 W	U			
		line 6c) .					6d					
	7a	Gross sale:	s of inventory, less returns and allow	vances	. 7a							
	ь		of goods sold		7b							
	C		it or (loss) from sales of inventory (S		m line 7a) .		. 7c					
	8		nue (describe in Schedule O) .				8					
	9	Total rever	nue. Add lines 1, 2, 3, 4, 5c, 6d, 7c,	and 8			▶ 9		152091			
	10		similar amounts paid (list in Sched				10					
	11		ud to or for members				. 11					
es es	12	Salaries, ot	ther compensation, and employee b	enefits			. 12					
us(13	Professiona	al fees and other payments to indep	endent contractor	s		13					
Expens	14		, rent, utilities, and maintenance				14		62072			
Щ	15		iblications, postage, and shipping.	. .			15		260			
	16		nses (describe in Schedule O) .				16		92739			
	17		nses. Add lines 10 through 16						55071			
ø,	18		deficit) for the year (Subtract line 17					<u>'</u>	-2980			
šet	19		or fund balances at beginning of						2300			
435			r figure reported on prior year's retu						31758			
Net Assets	20	•	ges in net assets or fund balances (·			1.0		31/30			
Ž	21		or fund balances at end of year. Co		•		 		28778			
For			on Act Notice, see the separate instru			No 106421		Form 990-EZ	(2014)			

FOITH	930-62 (2014)					rage Z
Pa	rt II Balance Sheets (see the instructions					
	Check if the organization used Schedule	e O to respond to a	ny question in this	Part II	·	(B) End of year
22	Cash, savings, and investments		-	2055	22	
23	Land and buildings			29099	_	2901 25459
24	Other assets (describe in Schedule O)			604		418
25	Total assets			31758	_	28778
26	Total liabilities (describe in Schedule O) .		[26	0
27	Net assets or fund balances (line 27 of column			31758	27	28778
Par	t III Statement of Program Service Accom	•		·:		
	Check if the organization used Schedule			Part III 🗸	(Rec	Expenses quired for section
	t is the organization's primary exempt purpose?	SEE ATTACHED SC			501	(c)(3) and 501(c)(4)
	cribe the organization's program service accompl				_	anizations, optional for ers)
	neasured by expenses. In a clear and concise nones benefited, and other relevant information for e		e services provided	, the number of	Juli	.J,
28	· · · · · · · · · · · · · · · · · · ·					T
	(Grants \$) If this amount	includes foreign gra	ints, check here .	▶ 🗆	28 a	1
29						
					İ	
	(Grants \$) If this amount	includes foreign gra	ints, check here .	▶ ⊔	29 a	1
30						
	(Grants \$) If this amount	includes foreign gra	nts check here		30a	
31	Other program services (describe in Schedule O)		and, oneon nore		000	'
•	· -	includes foreign gra		▶□	31a	
32	Total program service expenses (add lines 28a				32	
Par	List of Officers, Directors, Trustees, and Ke				stru	ctions for Part IV)
	Check if the organization used Schedule	O to respond to a			<u> </u>	<u> </u>
		(b) Average	(c) Reportable compensation	(d) Health benefits, contributions to employe	e (e)	Estimated amount of
	(a) Name and title	hours per week devoted to position	(Forms W-2/1099-MISC) (if not paid, enter -0-)	benefit plans, and deferred compensation		other compensation
	UP I AAAAAF P		(ii not paid, enter -0-)	deleneo compensation	+	
	VIS KANAHELE SIDENT & CEO	40	0			
	NA MAIKAI	140	<u></u>		۸ ا	
	PRESIDENT	4			0	0
		30	o			
	ILLE KANAHELE	30	0		0	0
	SILLE KANAHELE RETARY	10	0			
ECR					0	0
ECR OHN	RETARY				0	0
ECR IOHN REA	RETARY I KIRKLEY ISURER Y NISHIYAMA	30	0		0	0 0
REA PATT DIREC	RETARY I KIRKLEY ISURER Y NISHIYAMA CTOR	10	0		0	0
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ECRIONN REA PATT DIREC	RETARY I KIRKLEY ISURER Y NISHIYAMA CTOR H FRANKS	30 30	0		0	0 0 0
ECRIONN REA PATT DIREC	RETARY I KIRKLEY ISURER Y NISHIYAMA CTOR H FRANKS	30 30	0		0	0 0 0
ECRIONN REA PATT DIREC	RETARY I KIRKLEY ISURER Y NISHIYAMA CTOR H FRANKS	30 30	0		0	0 0 0
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ECRIONN REA PATT DIREC	RETARY I KIRKLEY ISURER Y NISHIYAMA CTOR H FRANKS	30 30	0		0	0 0 0

Part	Other Information (Note the Schedule A and personal benefit contract statement requirements			
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part		<u>√</u>
			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		1
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		1
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		1
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		_
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		1
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		1
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			-
b	Did the organization file Form 1120-POL for this year?	37b		1
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	 38 a		1
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A		**; _d -	1
39	Section 501(c)(7) organizations. Enter:	٠.	,	
а	Initiation fees and capital contributions included on line 9			l
b	Gross receipts, included on line 9, for public use of club facilities		4	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶	8 47 T	Tout to	
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958	-3	Ĵ	
	excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		,
•	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed	40b	\$ ~	V
С	on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	24	,	-
đ	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		***	张 .
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	-	
41	List the states with which a copy of this return is filed ▶ NONE			
42a	The organization's books are in care of ▶ ALOHA FIRST Telephone no ▶ 8	08-25	9-630	9
	Located at ► 41-1300 WAIKUPANHA ST, WAIMANALO, HI ZIP + 4 ►	96	195	
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No
	If "Yes," enter the name of the foreign country: ▶	- 35		271
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	公城		
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		1
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year		. 1	▶ □
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	1 12	1
ь	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	1,4,7	× /
C	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	٠	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		1
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of	÷,	2 %	
	Form 990-EZ (see instructions)	45b		/

. Form 990)-EZ (4	(014)									age 4	
		d and the same	duranti, in political a	ampaign activities		sabalf of a		[\Box	Yes	No	
46 、	Did to	the organization engage, directly or in andidates for public office? If "Yes," o	complete Schedule C	ampaign activities . Part I	S ON I	penair or or	in opposi	tion	46	.	./	
Part V		Section 501(c)(3) organizations		 				<u>1</u>	,			
		All section 501(c)(3) organization		stions 47-49b a	nd 5	2, and co	mplete th	e table	s fo	or line	es	
		50 and 51.	_								_	
		Check if the organization used Sci	nedule O to respond	to any question	in th	is Part VI	<u> ::</u>			· ·		
47	ריים י	the organization engage in lobbying	activities or have a	section 501/b) ele	ction	un effect (turno the	tav [\dashv	Yes	No	
		? If "Yes," complete Schedule C, Par						1	47		./	
	-	e organization a school as described in						<u> </u>	48		<u> </u>	
		the organization make any transfers to		•					9a		7	
		f "Yes," was the related organization a section 527 organization?										
		plete this table for the organization's									d key	
	emp	loyees) who each received more than	\$100,000 of compe	nsation from the o	rgani			e, enter	r "No	one "		
	(a)	Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-M	- 1	(d) Health contributions benefit plans, compen	to employee and deferred	(e) Estin		amou pensati		
					$\neg \dagger$							
				ļ								
								}				
					ļ			ļ				
				-								
		number of other employees paid over										
		plete this table for the organization' ,000 of compensation from the orga				contractors	who each	1 receiv	ed r	more	than	
]						
	(a)	Name and business address of each independ	ent contractor	(b) Type of	servic	e	(c)) Compen	satio	n		
	-					1						
	-			-								
						1						
											_	
		number of other independent contra	•		. >	·					_	
		the organization complete Schedu pleted Schedule A	ile A? Note All se		_			1 a .►[⁄]Y	/ 00		io	
	•	of penury, I declare that I have examined this n	etum includino accompan		temen							
		d complete Declaration of preparer (other than						www.cogc	a. 0. c	ociaci, i	. 13	
		Luna Bonat	Rele			2	141	201	6			
Sign		Signature of officer				Date						
Here		DENNIS KANAHELE, PRESIDENT &	S CEO									
		Type or print name and title	Preparer's signature		Date			ıτα	N			
Paid		Print/Type preparer's name	i reparer a signature		Dale		Check I if Self-employed					
Prepa		Firm's name			ı	Firm	's EIN ▶	,				
Use O	rily	Firm's address ►				Phor						
May the	IRS	discuss this return with the preparer	shown above? See i	nstructions	•			► Ø Y	es		lo	

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

Department of the Treasury Internal Revenue Service

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

OMB No 1545-0047

2014

Open to Public Inspection

ALO	IA FIRST					99-03	28810			
Pai		rity Status (Al	l organizations mus	t comple	ete this p					
	The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)									
1	A church, convention of church			ribed in s	ection 17	70(b)(1)(A)(i).				
2										
3 4										
5	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)									
	=									
8	☐ A community trust described i		•	Part II.)						
	An organization that normally			-	from con	tnbutions, members	ship fees, and gross			
	receipts from activities relate support from gross investme acquired by the organization a	ent income and	unrelated business	taxable	income (less section 511 ta				
10	☐ An organization organized and	operated exclu	sively to test for publi	c safety.	See sect	tion 509(a)(4).				
11	An organization organized and one or more publicly supported the box in lines 11a through 11	d organizations of	lescribed in section 5	09(a)(1) d	or section	509(a)(2). See sect	ion 509(a)(3). Check			
а	☐ Type I. A supporting organize the supported organization(sorganization. You must con	cation operated, s) the power to re	supervised, or contro	iled by its	s support	ed organization(s), ty	pically by giving			
b	☐ Type II. A supporting organic control or management of the organization(s). You must control or must contro	zation supervise le supporting org	d or controlled in con ganization vested in th							
С	☐ Type III functionally integra	ited. A supportir	ng organization opera			•	y integrated with,			
d	☐ Type III non-functionally in that is not functionally integr requirement (see instructions	ated. The organi	zation generally must	satisfy a	distributi	on requirement and	• • • • • • • • • • • • • • • • • • • •			
е	Check this box if the organiz functionally integrated, or Ty						I, Type III			
f	Enter the number of supported of	organizations .								
g	Provide the following information	n about the supp	oorted organization(s)							
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	listed in you	organization ur governing ment?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)			
				Yes	No					
(A)							·			
(B)										
(C)				ļ <u></u>						
(D)										
(E)										
			,	1						

Total

	BLC 7 (FORM 550 or 500 EE) 2017						Page Z
Par	t II Support Schedule for Organiz						
	(Complete only if you checked t	he box on lin	e 5, 7, or 8 of	Part I or if th	e organizatio	n failed to qu	alify under
	Part III. If the organization fails t	o qualify und	er the tests li	sted below, p	lease comple	ete Part III.)	-
Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in) >	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not	1					,
	include any "unusual grants.")	128,752	174,582	189,864	203,111	İ	
2	Tax revenues levied for the						
	organization's benefit and either paid	1		i			
	to or expended on its behalf			ł	l		
3	The value of services or facilities						
	furnished by a governmental unit to the					1	
	organization without charge .				<u> </u>		
4	Total. Add lines 1 through 3.	128,752	174,582	189,864	203,111		
5	The portion of total contributions by	1	W. 1400	上蒙蒙的		ALC: UNIT	
	each person (other than a	Park and the	以		The state of the s		
	governmental unit or publicly	門體學育	THE REAL PROPERTY.		新疆	A STATE OF	
	supported organization) included on	150			Sept Take To the Contract		
	line 1 that exceeds 2% of the amount	4	****		强烈 。	3 7	
_	shown on line 11, column (f)	27.11	78	A Market		4.	
6	Public support. Subtract line 5 from line 4.	55 57 20 57 6	强性、法。		· marin	A SALE	
	ion B. Total Support Indar year (or fiscal year beginning in)	4.) 0040	<u> </u>			· · · · · · · · · · · · · · · · · · ·	
	Amounts from line 4	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7		128,752	174,582	189,864	203,111		
8	Gross income from interest, dividends,						
	payments received on securities loans, rents, royalties and income from similar						
	sources						
9	Net income from unrelated business						
•	activities, whether or not the business						
	is regularly carried on						
10	Other income Do not include gain or						
	loss from the sale of capital assets	1					
	(Explain in Part VI.)				5,325		5,325
11	Total support. Add lines 7 through 10	. مخدس		· C. Jake 1985	12.0		3,323
12	Gross receipts from related activities, etc					12	
13	First five years. If the Form 990 is for the	ne organization	's first, second	d, third, fourth	, or fifth tax ye	ear as a section	1 501(c)(3)
	organization, check this box and stop he	re					
Secti	on C. Computation of Public Suppor	t Percentage	e				
14	Public support percentage for 2014 (line 6					14	100 %
15	Public support percentage from 2013 Sch					15	100 %
16a	331/3% support test—2014. If the organiz	zation did not o	check the box	on line 13, and	l line 14 is 331/	3% or more, ch	eck this
	box and stop here. The organization qual						. 🕨 🗸
b	331/3% support test—2013. If the organ	nization did no	t check a box	on line 13 or	16a, and line	15 is 331/3% d	or more,
	check this box and stop here. The organi		-				. ▶ 🛚
17a	10%-facts-and-circumstances test – 20	114. If the orga	nization did no	t check a box	on line 13, 16a	a, or 16b, and I	ne 14 is
	10% or more, and if the organization med	ets the "facts-a	and-circumstar	ices" test, che	ck this box an	d stop here. E	xplain in
	Part VI how the organization meets the "fa					as a publicly su	·
	organization						. • 🗆
b	10%-facts-and-circumstances test – 20	113. If the orga	nization did no	t check a box	on line 13, 16	a, 16b, or 17a,	and line
	15 is 10% or more, and if the organization m	ion meets the	Tacts-and-cir	cumstances"	test, check thi	s box and sto	p here
	Explain in Part VI how the organization management organization						
18	Private foundation. If the organization did					thin have and a	
	instructions				, or tro, check	Luiis DOX and s	.ee

Part VI Supplemen Part III, line	tal Information	on. Provide the ollete this part fo	explanations requ r any additional ir	uired by Part II, I nformation. (See	ne 10; Part II, line 1 instructions.)	Page 7 7a or 17b; and
014 SCHEDULE A, PAR	T IV - SUPPLEM	ENTAL INFORMAT	ION - ALOHA FIRST	99-0328810		
PART II, LINE 10 - OTHER I	NCOME					
NATURE AND SOURCE	2014	2013	2012	2011	2010	
AISC INCOME	0	0	\$ 5,325.	0	0	
TOTAL	0	0	\$ 5,325.	0	0	
			······	····		
			•••••••			
·····					······································	
	•					

		***************	***************************************	************		
			************	••	•	
		***************		•••••		
		•				
•••••						

SCHEDULĘ O (Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2014

Open to Public Inspection

Employer identification number

ALOHA FIRST	<u> </u>		99-0328810
FORM 990-EZ, PART I, LINE 16			
Accounting	\$ 650	•	
Auto	6251		
Bank Charges	349		•••••
Merchant Fees	1174		
Cultural Events	2206		
Cultural Workshops	38877		
Depreciation	3826		
Donations	12923	***************************************	
Education (Scholarship)	2170	·	
Insurance	4527		
Kupuna (Elderly) Health Program	12403	•	
Office Expenses	5906		
Phone/Internet/TV	1477		
	TOTAL \$92739	•	
FORM 990-EZ, PART I, LINE 24	BEGINNING	ENDING	·····
Machinery and Equipment	TOTAL \$ 604	\$418	
			······

SCHEDULĘ O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

2014

OMB No 1545-0047

Department of the Treasury Internal Revenue Service
Name of the organization

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

Open to Public Inspection

Name of the organization	Employer identification number						
ALOHA FIRST	99-0328881						
FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE							
Our mission is to provide educational programs and projects to all inhabitants on the importance of preserving the Hawaiian culture. This							
includes							
1) Restore, preserve, and maintain the cultural native-Hawaiian lifestyle, language & arts, agriculture, and traditions							
2) Protect, restore, and preserve cultural historical and sacred native Hawaiian sites from re-development							
3) Encourage, promote, support the rights of all cultures throughout the world to govern themselves.	r						
4) Embrace, promote, and support a variety of high conscious activities and projects to achieve work	peace.						
FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTR.	ACTS						
(A) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on	a personal benefit contract? NO						
(B) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit co							