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Return of Organization Exempt From Income Tax

OMB No 1545-0047

Open to Public Inspection

orm 990 (2014)

Department of the Treasury

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

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

Information about Form 990 and its instructions is at www.irs.gov/form990.

9/30/2015 10/1/2014 For the 2014 calendar year, or tax year beginning and ending Employer identification number C Name of organization Aleutian-Pribilof Islands Restitution Trust Check if applicable Doing business as Address change Number and street (or PO box if mail is not delivered to street address) 92-6024502 Name change 11401 Old Glenn Hwy 110 Telephone number ZIP code Initial return City or town 99577 Eagle River AK Final return/terminated Foreign postal code Foreign country name Foreign province/state/county -18,049 Gross receipts \$ Amended return Yes X F Name and address of principal officer Application pending H(a) Is this a group return for subordinates? Jake Lestenkof 11511 Brayton Drive, #2, Anchorage, AK 99516 H(b) Are all subordinates included? If "No," attach a list (see instructions) 4947(a)(1) or) **(**insert no) Tax-exempt status Website: ► N/A H(c) Group exemption number ▶ X Trust Other ▶ L Year of formation M State of legal domicile K Form of organization Corporation Association 1992 ΑK Part I Summary Briefly describe the organization's mission or most significant activities Hold and invest monies appropriated by the Activities & Governance Congress of the United States as compensation for community losses sustained in the Aleutian and Pribiloff Island villages as a result of forced evacuation of those villages Check this box | If the organization discontinued its operations or disposed of more than 25% of its net assets Number of voting members of the governing body (Part VI, line 1a) Number of independent voting members of the governing body (Part VI, line 1b) Total number of individuals employed in calendar year 2014 (Part V, line 2a) Total number of volunteers (estimate if necessary) 6 7a 0 Total unrelated business revenue from Part VIII, column (C), line 12 7b Net unrelated business taxable income from Form 990-T, line 34 **Prior Year Current Year** 0 Contributions and grants (Part VIII, line 1h) 8 0 0 9 Program service revenue (Part VIII, line 2g) 556,804 148.476 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) -166.525 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 133,331 11 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 690,135 -18,04912 292,007 265,175 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 14 Benefits paid to or for members (Part IX, column (A), line 4) 121.320 113,629 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) Professional fundraising fees (Part IX, column (A), line 11e) 16a Total fundraising expenses (Part IX, column (D), line 25) ▶ 72,292 130,182 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) Total expenses Add lines 13-17 (must equal Part IX7 column (A); line 25) 543,509 451,096 18 Revenue less expenses Subtract line 18 from line 12 -469,145 146,626 19 **Beginning of Current Year** 20 Total assets (Part X, line 16) 7,696,963 7,227,063 21 1.183 428 Total liabilities (Part X, line 26) 7,695,780 7,226,635 Net assets or fund balances Subtract line 21 from line 20 Signature Block Under penalties of penjury, I declare that I have examine eturn, including accompanying schedules and statements, and to the best of my knowledge an officer) is based on all information of which preparer has any knowledge and belief, it is true, correct, and complete 8/15/2016 Sian Date **M**Here Executive Director Jake Lestenkof, Type or print name and title Preparer(s signature Print/Type preparer's name Paid 8/15/2016 self-employed P00736273 **Barry Fowler Preparer** Firm's name Fowler's Tax, Accounting & Consulting Firm's EIN ► 20-1321475 Use Only Firm's address ▶ 11401 Old Glenn Hwy, #110, Eagle River, AK 99577 907 696-2900 Phone no X Yes May the IRS discuss this return with the preparer shown above? (see instructions)

Page 3

Checklist of Required Schedules Part IV

	•		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A			Х
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		Χ
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,	ŀ		
	Part III	5		Χ
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If		i	
	"Yes," complete Schedule D, Part I	6		<u> </u>
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a		Ì	
	custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt		İ	.,
	negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted	امدا		v
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		<u> X</u>
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	, ,	, '	. `
_	VII, VIII, IX, or X as applicable Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete	> × .	کید د	v
а	Schedule D, Part VI	11a		х
h	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more	''a		
J	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more			
_	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Χ
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Χ
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		<u> </u>
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		<u> </u>
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes,"	405		v
	and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 14a		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	144		
D	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or	"		
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services			
-	on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	1		
	If "Yes," complete Schedule G, Part III	19		Х
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Aleutian-Pribilof Islands Restitution Trust
Checklist of Required Schedules (continued) Part IV

	·		res	NU
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	х	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on	22		
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		x
242	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
1-7 0	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Х
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
·	to defease any tax-exempt bonds?	24c		Х
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a			
-	prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		Х
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any			
	current or former officers, directors, trustees, key employees, highest compensated employees, or			
	disqualified persons? If "Yes," complete Schedule L, Part II	26		Х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			-
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,		\ &	*
	Part IV instructions for applicable filing thresholds, conditions, and exceptions)	* \	, "	
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Χ
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			
	Schedule L, Part IV	28b		Х
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)			
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?			
	If "Yes," complete Schedule N, Part II	32		<u> </u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			.,
	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		х
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	ļ .	X
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related			
	organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part			
	VI .	37	L	Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
	19? Note. All Form 990 filers are required to complete Schedule O	38_	Χ_	
		Form	990	(2014)

Part V

Statements Regarding Other IRS Filings and Tax Compliance		
Check if Schedule O contains a response or note to any line in this Part V		•

1a Enert the number reported in Box 3 of Form 1086 Enter 40-4 in claspicable Enert the number of Forms W2G included in line 1a Enter-0-4 in claspicable Debt the organization comply with biacup withholding nulse for reportable payments to vendors and reportable gaining (gamtheing) winnings to prize winners? 2a Enter the number of employees reported on Form W3. Transmittat of Wage and Tax Statements, field for the calendary year ending with or within the year covered by this return 2				_		Yes	No
be Enter the number of Forms W-26 Included in line 1a Enter-0- if not applicable Did the organization comply with backup withholding rules for reportable payments to vendors and reportable) againing (gambling) winnings to prize winners? Enter the number of employees reported on Form W-3. Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return It is a statements, filed for the calendar year ending with or within the year covered by this return Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) If it is a prograzation have unrelated business gross income of \$1 000 or more during the year? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) If it is a file of Form 900-T for this year? If 'No' to line 30, provide an explanation in Schedulo O 4a At any time during the catendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country year as a bank account, securities a count, or other financial account in a foreign country year as a bank account, securities account, or other financial accounts of the foreign country year and the sum of the foreign country year and the sum of the foreign country year and the sum of the sum of the foreign country year and the sum of the foreign country year of the sum of	1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a		4	3	2
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2a liter the number of employees reported on Form W-3. Transmittal of Wage and Tax Statements, field for the calendar year ending with or within the year covered by this return. b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1 and 2a is greater than 250, you may be required to 4-file (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3b If "Yes," has if filed a Form 990-T for this year?" If "No" to line 3b, provide an explanation in Schedule O At any time during the catendar year, did the organization have an interest in, or a signature or other authority over, a financial account; an account; account in a foreign country (such as a bank account, securities account, or other financial accounts (FBAR) b If "Yes," enter the name of the foreign country be seen instructions for filing requirements for FinCen Form 114. Report of Foreign Bank and Financial Accounts (FBAR) 5c Seen instructions for filing requirements for FinCen Form 114. Report of Foreign Bank and Financial Accounts (FBAR) 5c Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5c Lit "Yes," of the organization have annual gross receipts that are normally greater than \$100,000, and did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 7c Organizations that may receive deductible contributions under section 170(c). 8d If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 9c Organizations that may receive deductible contributions under section 170(c). 1b of the organization than a symmetrial reverse of the year possible personal benefit contract? 1b of the organization than a symmetrial reverse of the year possible personal benefit contract? 1b of the organization than a str	С		repoi	table	<u></u>		
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See instructions for filing requirements for FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? for If "Yes" to line 5a or 5b, did the organization file Form 8886-T? b Dies the organization have annual gross receipts that are normally greater than \$100,000, and did the organization short any contributions that were not tax deductible as charitable contributions? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? b If "Yes," did the organization notify the donor of the value of the goods or services provided? c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8822? If "Yes," indicate the number of Forms 822 filed during the year Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? f Did the organization decrease any time, directly or indirectly, to pay premiums on a personal benefit contract? f Did the organization individual contribution of cars, boals, arplanes, or other vehicles, did the organization file a Form 1098-C? The sponsoring organization have excess business holdings at any time during the year? 9 Sponsoring organization make any taxable distribution under section 4966? 9 Did the sponsoring organization make any taxable distribution under section 4966? 9 Did the sponsoring organization make any taxable distribution sunder section 4966? 9 Did the sponsoring organization make any taxable distribution of cont	b	•				-\$	
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b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			13c	<u> </u>		1:-	1
<u> </u>	_		tula C)	<u> </u>		+^
	D	ii res, has it lied a Form 720 to report these payments 711 No, provide an explanation in Sched	iule C	<u>, </u>			(2011

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

	Officer if defined the definition of the control of	·			<u> </u>
<u>Sect</u>	ion A. Governing Body and Management				
_		- ا	,	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 7	, . l		
	If there are material differences in voting rights among members of the governing body, or			4	/ :
	if the governing body delegated broad authority to an executive committee or similar		, 1	*,	;
_	committee, explain in Schedule O	1b 7		,	
þ	Enter the number of voting members included in line 1a, above, who are independent		←	* ^ *	, ,
2	Did any officer, director, trustee, or key employee have a family relationship or a business relations	snip with	2	n`m	
2	any other officer, director, trustee, or key employee?	the direct			<u> </u>
3	Did the organization delegate control over management duties customarily performed by or under		,		~
	supervision of officers, directors, or trustees, or key employees to a management company or other		<u>3</u> 4		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 w		5		x
5	Did the organization become aware during the year of a significant diversion of the organization's a	3556157	6		$\frac{\hat{x}}{x}$
6	Did the organization have members or stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or	annoint	- -		
7a	one or more members of the governing body?	арропп	7a		×
b	Are any governance decisions of the organization reserved to (or subject to approval by) members	•	/ a		
b	stockholders, or persons other than the governing body?	9,	7b		х
	Did the organization contemporaneously document the meetings held or written actions undertake	n during	, 4,44		
8	the year by the following	n during			
а	The governing body?		8a	ΔΫ́ ~- X	لبييا
b	Each committee with authority to act on behalf of the governing body?		8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be r	eached			
·	at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		х
Sect	ion B. Policies (This Section B requests information about policies not required by the	Internal Revenue	Code)	
555 1	ton B. I dilated (Title coolien B requeste information about persons that required by the			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		10a		Х
b	If "Yes," did the organization have written policies and procedures governing the activities of such	chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt pu	ırposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before	ore filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		2.7		أساسا
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could		12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If	"Yes,"			
	describe in Schedule O how this was done		12c		<u> </u>
13	Did the organization have a written whistleblower policy?		13		X
14	Did the organization have a written document retention and destruction policy?		14	S. Talliers	X
15	Did the process for determining compensation of the following persons include a review and appro		w/ = 1	**	
	independent persons, comparability data, and contemporaneous substantiation of the deliberation	and decision?	252	و رفضه	المشتاة
a	The organization's CEO, Executive Director, or top management official		15a	Х	-
b	Other officers or key employees of the organization		15b	w 4 e	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)				, , ,
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangements assets to a participate in a joint venture or similar arrangements.	gement	160	2.53	X
	with a taxable entity during the year?	iato ita	16a	2 €Sac	<u> </u>
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evalue participation in joint venture arrangements under applicable federal tax law, and take steps to safe		\$435.		2 3
	the organization's exempt status with respect to such arrangements?	guaru	16b	M.	ಬಿಲ್ ಒಳ
S001	ion C. Disclosure		100	l	<u> </u>
<u> 3eci</u> 17	List the states with which a copy of this Form 990 is required to be filed				
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 99	0-T (Section 501(c)(3)s only	/)	
	available for public inspection. Indicate how you made these available. Check all that apply	(======================================	,	. ,	
		xplaın ın Schedule O)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents,		ıcy, ar	ıd	
-	financial statements available to the public during the tax year	F			
20	State the name, address, and telephone number of the person who possesses the organization's	books and records	•		
	APIRT	(907) 696-2900) 		- -
	11401 Old Glenn Hwy #110, Eagle River, AK 99577				

92-6024502	
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Page 7

Form 990 (2014)	Aleutian-Pribilof Islands R

Restitution Trust Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated **Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Section A.

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
 - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- · List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title		C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Continuous Promier Con				is both	an ee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Boris Merculief	10 00			İ						
Chairman	10 00		╙					13,200		
(2) Denise Rankin	1 00	l								
Trustee	1 00		<u> </u>					1,200		
(3) Crystal Dushkın	1 00	l			ļ		i			
Trustee	1 00	Х	ļ	_				1,200		
(4) Joe Bereskin										
Trustee	1 00	•—	<u> </u>	<u></u>				1,200		
(5) Arnold Dushkin	1 00		Ì							
Trustee	1 00	X						1,200		
(6) Jake Lestenkof	20 00									
Trust Administrator	40 00				Х	Х		87,000		
(8)										
(8)			ļ		_	!				
<u>(9)</u>										
(10)										
(11)										
(12)										
(13)										
(14)										

Pa	Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)										
	Name and title Average box, unless person is both an Reportable Report for the following per officer and a director/trustee) compensation compensation					(E) Reportable compensation	(F) Estimated amount of				
		week (list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(15)											
(16)											
(17)											
(18)										-	
(19)											
(20)											
(21)											
(22)								-		_	
(23)											
(24)											
(25)											
1b c	Sub-total Total from continuation sheets to Part VII, S Total (add lines 1b and 1c)	ection A	. J	.	L .		<u> </u>	> > >	105,000 0 105,000	0	0
d 2	Total number of individuals (including but not life reportable compensation from the organization		sted a	bov	e) v	vho	rece	ived			<u>∵</u>
3	Did the organization list any former officer, dire employee on line 1a? <i>If</i> "Yes," <i>complete Sched</i>	ector, or trustee,				e, c	or hig	hes	t compensated		Yes No
4	For any individual listed on line 1a, is the sum of the organization and related organizations great individual									ל	4 X
5	Did any person listed on line 1a receive or acc for services rendered to the organization? If "Y									ridual 	5 X
Sec 1	complete this table for your five highest compe compensation from the organization. Report co year	ensated indepen	dent the c	cont alen	rac dar	tors	that ar end	rece	eived more than s with or within the	\$100,000 of e organization's	tax
	(A) Name and business add	Iress							(B) Description of ser	vices	(C) Compensation
								L			<u>C</u>
			_					+			
										812	C
2	Total number of independent contractors (inclument than \$100,000 of compensation from the			the	se	ııste	d abo		wno received		

Part VIII Statement of Revenue

		Check if Schedule O contains	a response	or no	ote to any line in	this Part VIII			П
*,	* .	· · · · · · · · · · · · · · · · · · ·			4	(A) Total revenue	(B) Related or exempt	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections
		*	: .				function revenue	revenue	512-514
	1a	Federated campaigns		1a	0				
Contributions, Gifts, Grants and Other Similar Amounts	b	Membership dues	[1b	0		,	,	1
ار ق	С	Fundraising events		1c	0	* ^,	\$ * * 4		, !
ar A	d	Related organizations	L	1d	0				
S E	е	Government grants (contributions		1e	0				
P S	f	All other contributions, gifts, gran	1					*	
를 됨		similar amounts not included abo		1f	0	* 5	i,		• ,
ig g	g	Noncash contributions included in l	ines 1a-1f	\$	0		 	.*	;
	<u>h</u>	Total. Add lines 1a-1f				0		<i>3</i> ,	
횰				-	Business Code	W Vårnow-no			<i>د ــــــــــــــــــــــــــــــــــ</i>
Program Service Revenue	2a					0			
8	b			}		0			
	C			ŀ		0			
Se	d			}		0			
眶	e	All		ŀ		0			
<u>g</u>	Ŧ	All other program service revenu	е	L		0		,	* * 1
	<u>g</u> 3	Total. Add lines 2a–2f Investment income (including div	udonde inter	oct					<u> </u>
	3	other similar amounts)	idelias, linei	CSI,	anu j	148,476			
	4	Income from investment of tax-e.	vemnt hand r	aracı	ehec shee	0			
	5	Royalties	kempt bond p	3100	beus	0			
	,	Noyanies	(ı) Real		(II) Personal	<u>.</u>	<i>₩</i>	***	
	6a	Gross rents	.,						, ,
	b	Less rental expenses				·		277 14 1	, ^´ , , , (
	C	Rental income or (loss)		0	0	n pung	***		818 1
	d	Net rental income or (loss)				0	3	Maria Maria de Maria	Andreas and a second
	7a	Gross amount from sales of	(ı) Securitie	s	(II) Other	,*** ***	/ *** , , *		*>
		assets other than inventory		0	0		13, 13, 13		
	b	Less cost or other basis		Ť	·				
		and sales expenses	1	o	0	, '	* * *	× 450	<u>'</u>
	С	Gain or (loss)		0	0		Y X X X X X X X X X X X X X X X X X X X		***
	d	Net gain or (loss)			>	0			
		-			-	, , ,	, , , , , , , , , , , , , , , , , , , ,	v 3.3822 / .	* 1
ne	8a	Gross income from fundraising							
en i		events (not including \$	0			ž.		^ • • •	* *
Şe		of contributions reported on line	1c)			۶ [^]		S. 1 . (3)	* · · ·
er F		See Part IV, line 18		а	0	. 12	· · · · · · · · · · · · · · · · · · ·		
Other Revenue	b	Less direct expenses		b	0				ل ــــــ ـــــــــــــــــــــــــــــ
0	С	Net income or (loss) from fundra	•	1	<u> </u>	0	13	,	. ,
	9a	Gross income from gaming activ	ities		_			3.5.3 4.3 1.5	
		See Part IV, line 19		а	0	· · · · .	1.35	為為對於以前	
	b	Less direct expenses		b	0			- MAN	
	C	Net income or (loss) from gamin	g activities	1	<u> </u>	0	' 		è
	10a	•			_		*.	[V	' '
	١.	returns and allowances		a	0	· ·	, Č		·~
	b	Less cost of goods sold	of income	b	0	· · · · · · · · · · · · · · · · · · ·		<u> </u>	
	<u>c</u>	Net income or (loss) from sales of Miscellaneous Revenue	or inventory		Business Code	0	, , ,	4 4 4 9	2.
	44-				Business Code	47,815			Marana - Same
	11a					-216,347		 	
	b	Security Market Value Changes				2,007		 	
	C	Other	·			2,007		·	
	d	All other revenue Total. Add lines 11a–11d			<u> </u>	-166,525		<u> </u>	*
	12	Total revenue. See instructions			•	-18,049		0	0
		. Juli 16 Ferius, Occ Holluciono			- · · · · · · · · · · · · · · · · · · ·		,		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

	Check if Schedule O contains a response or note to any line in this Part IX							
	not include amounts reported on lines 6b, 7b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses			
1	Grants and other assistance to domestic organizations							
	domestic governments See Part IV, line 21	120,025	120,025					
2	Grants and other assistance to domestic							
	individuals See Part IV, line 22	145,150	145,150		い、おの、質性に、ファ			
3	Grants and other assistance to foreign							
	organizations, foreign governments, and foreign							
	individuals See Part IV, lines 15 and 16	0		SLAP (CARTY) AND A				
4	Benefits paid to or for members	0						
5	Compensation of current officers, directors,							
	trustees, and key employees	105,000		105,000				
6	Compensation not included above, to disqualified							
	persons (as defined under section 4958(f)(1)) and							
	persons described in section 4958(c)(3)(B)	0						
7	Other salaries and wages	0						
8	Pension plan accruals and contributions (include							
	section 401(k) and 403(b) employer contributions)	0						
9	Other employee benefits	0						
10	Payroll taxes	8,629		8,629				
11	Fees for services (non-employees)							
а	Management	0						
b	Legal	4,705		4,705				
С	Accounting	4,383		4,383				
d	Lobbying	0						
е	Professional fundraising services. See Part IV, line 17	0	1	Time in the sales				
f	Investment management fees	23,894	<u>-</u>	23,894				
g	Other (If line 11g amount exceeds 10% of line 25, column							
	(A) amount, list line 11g expenses on Schedule O)	0						
12	Advertising and promotion	0						
13	Office expenses	6,332	· ·	6,332				
14	Information technology	0						
15	Royalties	0						
16	Occupancy	0		40.705				
17	Travel	10,785		10,785				
18	Payments of travel or entertainment expenses							
	for any federal, state, or local public officials	0						
19	Conferences, conventions, and meetings	0		<u> </u>	<u> </u>			
20	Interest	0			<u> </u>			
21	Payments to affiliates	0		0				
22	Depreciation, depletion, and amortization	5,012		5,012	<u> </u>			
23	Insurance Other expenses Itemize expenses not severed			3,012	₹ ₹ 5			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If							
	line 24e amount exceeds 10% of line 25, column							
	(A) amount, list line 24e expenses on Schedule O)							
	National Park Service Funded Grant	11,000	11,000	18 C 7 L 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7 (
d	Contractual	11,000	11,000	<u>. </u>	· · · · · · · · · · · · · · · · · · ·			
C	Totale	1,333		1,333				
d	Memorial Costs - Chairman	2,507		2,507				
u e	All other expenses	2,341		2,341				
25	Total functional expenses. Add lines 1 through 24e	451,096	276,175					
26	Joint costs. Complete this line only if the	101,000	2, 0, 170	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
20	organization reported in column (B) joint costs							
	from a combined educational campaign and							
	fundraising solicitation Check here			1	[
	following SOP 98-2 (ASC 958-720)				1			

Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Pa	rt X		
	•		(A)		(B)
			Beginning of year		End of year
	1	Cash—non-interest-bearing	256,398	1_	683,056
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	47,815
	5	Loans and other receivables from current and former officers, directors,			
		trustees, key employees, and highest compensated employees		21.3a.	
		Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section		*	
		4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and	A.,	at Eur	
		sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary		, 7, 7, 7, 7	
Assets		organizations (see instructions) Complete Part II of Schedule L		6	
88	7	Notes and loans receivable, net	0	7	0
~	8	Inventories for sale or use	0.075	8	0.075
	9	Prepaid expenses and deferred charges	3,075	9	3,075
	10a	Land, buildings, and equipment cost or			Branch Control
		other basis Complete Part VI of Schedule D 10a		· · · · · · ·	
	b	Less accumulated depreciation 10b	0 0 7,428,796	10c	6,482,034
	11	Investments—publicly traded securities	7,428,790		0,462,034
	12	Investments—other securities See Part IV, line 11	0		0
	13	Investments—program-related See Part IV, line 11	0		0
	14	Intangible assets	8,694	15	11,083
	15	Other assets See Part IV, line 11	7,696,963		7,227,063
	16	Total assets. Add lines 1 through 15 (must equal line 34)	1,183		428
	17 18	Accounts payable and accrued expenses Grants payable	1,100	18	420
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
s	22	Loans and other payables to current and former officers, directors,		0713,3% (1.389.6	
Liabilities		trustees, key employees, highest compensated employees, and			
<u>=</u>		disqualified persons Complete Part II of Schedule L	and the same and the same of t	22	and the course of the second s
Ë	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third		ļ	
		parties, and other liabilities not included on lines 17-24) Complete		İ	
		Part X of Schedule D	0	+	0
	26	Total liabilities. Add lines 17 through 25	1,183	26	428
		Organizations that follow SFAS 117 (ASC 958), check here ▶ 🔲 a	nd		
Ses		complete lines 27 through 29, and lines 33 and 34.		13	
au	27	Unrestricted net assets		27	
Bal	28	Temporarily restricted net assets		28	
ᅙ	29	Permanently restricted net assets		29	
Ē		Organizations that do not follow SFAS 117 (ASC958), check here	nd Silver	1.7	
_ 6		complete lines 30 through 34.		7.	
Net Assets or Fund Balances	30	Capital stock or trust principal, or current funds	7,695,780	30	7,226,635
SSE	31	Paid-in or capital surplus, or land, building, or equipment fund		31	,,
Ë	32	Retained earnings, endowment, accumulated income, or other funds		32	
Š	33	Total net assets or fund balances	7,695,780	_	7,226,635
	34	Total liabilities and net assets/fund balances	7,696,963		7,227,063

Form 9	990 (2014) Aleutian-Pribilof Islands Restitution Trust	92	2-6024502	Page	12
Part	t XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI.				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		-18,0	049
2	Total expenses (must equal Part IX, column (A), line 25)	2		451,0	
3	Revenue less expenses Subtract line 2 from line 1	3		-469,	145
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		<u>,695,</u>	780
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8	<u></u>		
9	Other changes in net assets or fund balances (explain in Schedule O)	9			
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33,				
	column (B))	10		7,226,	<u>635</u>
Part	Financial Statements and Reporting			г	_
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990		_ Mid	* .	!
	If the organization changed its method of accounting from a prior year or checked "Other," explain in		100 m	*	;
	Schedule O		E		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	(C) (C)	X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or		李書		· .
	reviewed on a separate basis, consolidated basis, or both				\$ \\
	Separate basis Consolidated basis Both consolidated and separate basis		- S. 2		
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a		2		
	separate basis, consolidated basis, or both				
	Separate basis Consolidated basis Both consolidated and separate basis		4.6		
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight	of	43	15.	
_	the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in		74.3	3	362 4
	Schedule O				Žal
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in				
	the Single Audit Act and OMB Circular A-133?		3a		Χ_
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3b		

Form **990** (2014)

92-6024502 Page **12**

SCHEDULE 1 (Form 990)

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

20 14	Open to Public
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2 Z

	▼ Attach to Form 990.	on riado
Department of the Treasury Internal Revenue Service	▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.	lnspe
Name of the organization		Employer identification number
Aleutian-Pribilof Islands Restitution Trust	s Restitution Trust	92-6024502
Part General	Part I General Information on Grants and Assistance	
1 Does the organiz	Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and	
the selection crite	the selection criteria used to award the grants or assistance?	X Yes

	Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States
Part I	art II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990
	Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed

	and component		0000	י מוניון כמון בס פקשונים	0.0000		
1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) The Aleut Foundation 703 W Tudor Rd #102 Anchorage, AK	92-0124517		100,000	,			
(2) Museum of the Aleutians 314 Salmon Way Unalaska, AK			4,325				
(3) Atka IRA Council Atka, AK			5,000				
(4) Akutan Traditional Council Akutan, AK			5,000				
(5) Qawalangın Tribe PO Box 334 Unalaska, AK			2,000				
(6) Quiring Monuments Seattle, WA			3,700				
(7)	L						
(8)							
(6)							
(10)							
(11)			•				
(12)							
 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table Enter total number of other organizations listed in the line 1 table 	n 501(c)(3) and g organizations list	overnment organizated in the line 1 table	ations listed in the line	1 table		A A	9
For Paperwork Reduction Act Notice, see the Instructions for Form 990.	se, see the Instru	ctions for Form 990				Ø	Schedule I (Form 990) (2014)

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2014)

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the orgent cash grant or assisance (a) Type of grant or assisance (b) Number of cash grant or Distributions 145 Supplemental Information. Provide the information required in Part I, line 2.	Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22 Part III can be dublicated if additional space is needed	(c) Amount of (d) Amount of (e) Method of valuation (book, (f) Description of non-cash assistance FMV, appraisal, other)	1,000				n required in Part I, line 2, Part III, column (b), and any other additional information
ts and Other Assistance to Domestic II can be duplicated if additional space is per of grant or assistance recipical additions. Thuttons Jemental Information. Provide the information in the information is per or an additional add	ndividuals. Complete if the organization answeeded	er of (c) Amount of ts cash grant	145				mation required in Part I, line 2, Part III, colum
	rants and Other Assistance to Domestic Ir	(a) Type of grant or assistance (b) Numb	Restitution Distributions				upplemental Information. Provide the inforr

SCHEDULE 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.

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

Employer identification number

Name of the organization	Employer identification number
Aleutian-Pribilof Islands Restitution Trust	92-6024502
Form 990, Part VI, Section B, Line 11 The Governing body meets once a year, and therfore, is	
not available to review the filing prior to submital	
Form 990, Part VI, Section C, Line 19 Financial information is presented to the Trustees	
That information along with the organizing documents and policies are available to the public	
members whom are served upon formal request	
•••••••••••••••••••••••••••••••••••••••	

Schedule O (Form 990 or 990-EZ) (2014)	Page Z
Name of the organization	Employer identification number
Aleutian-Pribilof Islands Restitution Trust	92-6024502

Schedule O (Form 990 or 990-EZ) (2014)