75-2606427

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Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		✓
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13		
	Website address ▶			
14	The books are in care of ▶ Telephone no. ▶ Located at ▶ ZIP+4 ▶			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶	16		

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? ☐ Yes ☐ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☐ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☐ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☐ 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)? ☐ Yes ☐ 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.) ☐ Yes ☐ 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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 2015?	1c		
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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? ☐ Yes ☐ No			
	If "Yes," list the years ▶ 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	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? ☐ Yes ☐ No			
b	If "Yes," did it have excess business holdings in 2015 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 2015.)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		
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 2015?	4b		

Form 990-PF (2015)

IRS Department of the Treasury Internal Revenue Service

OGDEN UT 84201-0034

OMB Clearance No : 1545-0052

In reply refer to 0425871065
June 21, 2016 LTR 2697C 0 R
75-2606427 201512 44
Input Op 0425871065 00022108
BODC TE

KAYASA FOUNDATION INC
670 W ARAPAHO RD 14
RICHARDSON TX 75080

Taxpayer Identification Number 75-2606427
Form 990-PF
Tax Period Dec 31, 2015
29491-142-04402-6

Dear Taxpayer

We received the Form 990-PF you filed for the tax period shown above and find we need additional information When responding please send only the requested information Do not send a complete copy of your return unless the requested information changes your original return

Part VII-A, lines 11 and 12 are blank If the foundation owned a controlled entity within the meaning of section 512(b)(13), the questions on line 11 and 12 must be completed

If you need additional forms or schedules, you may obtain them by calling 1-800-TAX-FORM (1-800-829-3676) or download electronically fillable forms at www irs gov

Using the enclosed envelope, please provide the information within 30 days from the date of this letter To avoid delays in processing

1 Attach a copy of this letter to the front of your reply,
2 Do not send a copy of your original return because it doesn't have the information we need
3 Write your Employer Identification Number on the top of each form you send to us
4 Sign the declaration at the end of this letter and send it to us with the information we have requested

If you aren't able to send us some of the information, please send us a written explanation

We do not consider your tax return filed until we have all the information we need to process it The date when we receive the information requested by this letter is the date we consider your return filed The law provides a penalty of $20 a day for filing an incomplete return The maximum penalty may be as much as $10,000 or five percent of the gross receipts for the year, whichever is less If your organization has gross receipts exceeding $1,000,000, the law provides a penalty of $100 a day for filing an incomplete return

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June 21, 2016 LTR 2697C 0 R
75-2606427 201512 99
Input Op 0425871065 00022110

KAYASA FOUNDATION INC
670 W ARAPAHO RD 14
RICHARDSON TX 75080

DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Yoshihiko K[illegible] 9/12/16
Signature of Officer or Trustee Date

President
Title

04B007