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Form **990-PF**

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

OMB No 1545-0052

2016

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2016 or tax year beginning , and ending

Name of foundation IMI LOA FOUNDATION		A Employer identification number 27-3236540
Number and street (or P O box number if mail is not delivered to street address) 1109 BETHEL STREET LOWER LEVEL	Room/suite	B Telephone number (see instructions) 808-536-5454
City or town, state or province, country, and ZIP or foreign postal code HONOLULU HI 96813		C If exemption application is pending, check here ▶ <input type="checkbox"/>
G Check all that apply <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 type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ▶ <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 21,844	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ <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)	24,914				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B					
	3 Interest on savings and temporary cash investments					
	4 Dividends and interest from securities					
	5a Gross rents					
	b Net rental income or (loss)					
	6a Net gain or (loss) from sale of assets not on line 10					
	b Gross sales price for all assets on line 6a					
	7 Capital gain net income (from Part IV, line 2)		0			
	8 Net short-term capital gain			0		
	9 Income modifications					
	10a Gross sales less returns and allowances					
b Less Cost of goods sold						
c Gross profit or (loss) (attach schedule)						
11 Other income (attach schedule)						
12 Total. Add lines 1 through 11		24,914	0	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc		0			
	14 Other employee salaries and wages					
	15 Pension plans, employee benefits					
	16a Legal fees (attach schedule)					
	b Accounting fees (attach schedule)		1,430			
	c Other professional fees (attach schedule)					
	17 Interest					
	18 Taxes (attach schedule) (see instructions)					
	19 Depreciation (attach schedule) and depletion					
	20 Occupancy					
	21 Travel, conferences, and meetings					
	22 Printing and publications					
	23 Other expenses (att sch)		1,318			
	24 Total operating and administrative expenses. Add lines 13 through 23		2,748	0	0	0
	25 Contributions, gifts, grants paid		12,000			12,000
26 Total expenses and disbursements. Add lines 24 and 25		14,748	0	0	12,000	
27 Subtract line 26 from line 12						
a Excess of revenue over expenses and disbursements		10,166				
b Net investment income (if negative, enter -0-)			0			
c Adjusted net income (if negative, enter -0-)				0		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2016)

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	11,678	21,844	21,844
	2	Savings and temporary cash investments			
	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 (att schedule) ▶ Less allowance for doubtful accounts ▶	0		
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments – U S and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule)			
	c	Investments – corporate bonds (attach schedule)			
	11	Investments – land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
15	Other assets (describe ▶)				
16	Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)	11,678	21,844	21,844	
Liabilities	17	Accounts payable and accrued expenses			
	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 ▶)			
23	Total liabilities (add lines 17 through 22)	0	0		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input checked="" type="checkbox"/>				
	24	Unrestricted	11,678	21,844	
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input type="checkbox"/>				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
30	Total net assets or fund balances (see instructions)	11,678	21,844		
31	Total liabilities and net assets/fund balances (see instructions)	11,678	21,844		

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	11,678
2	Enter amount from Part I, line 27a	2	10,166
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	21,844
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	21,844

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 N/A				
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				
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-) 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		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }				2
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 { }				3

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 the 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))
2015	11,000	10,809	1.017670
2014	8,000	11,448	0.698812
2013	10,000	10,451	0.956846
2012			
2011			

2 Total of line 1, column (d)	2	2.673328
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.891109
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	17,533
5 Multiply line 4 by line 3	5	15,624
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	
7 Add lines 5 and 6	7	15,624
8 Enter qualifying distributions from Part XII, line 4 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	8	12,000

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see 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	
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	
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	0
6	Credits/Payments:		
a	2016 estimated tax payments and 2015 overpayment credited to 2016	6a	
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d	7	
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	
11	Enter the amount of line 10 to be Credited to 2017 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>		X
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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ HI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	X	
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 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	X	

N/A

STMT 3

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		X
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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	X	
14	The books are in care of ▶ REGINALD CASTANARES 1109 BETHEL STREET, LOWER LEVEL Located at ▶ HONOLULU			
				Telephone no ▶ 808-536-5454
				ZIP+4 ▶ 96813
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		<input type="checkbox"/>
16	At any time during calendar year 2016, 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	Yes	No
				X

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 type="checkbox"/> Yes <input checked="" 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	N/A ▶ <input type="checkbox"/>	1b	
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 2016?	N/A	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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? 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)	N/A	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 2016 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 2016)	N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a	X
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 2016?		4b	X

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 checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?			5b
Organizations relying on a current notice regarding disaster assistance check here	▶ <input type="checkbox"/>		X
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?	N/A <input type="checkbox"/> Yes	<input type="checkbox"/> No	
If "Yes," attach the statement required by Regulations section 53.4945–5(d)			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			6b
If "Yes" to 6b, file Form 8870			X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		N/A	7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 4				

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
NONE				

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
NONE		

Total number of others receiving over \$50,000 for professional services ▶

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 **N/A**

2

3

4

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

1 **N/A**

2

All other program-related investments See instructions

3

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	0
b	Average of monthly cash balances	1b	17,800
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	17,800
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	17,800
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	267
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	17,533
6	Minimum investment return. Enter 5% of line 5	6	877

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	877
2a	Tax on investment income for 2016 from Part VI, line 5	2a	
b	Income tax for 2016 (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	877
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	877
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	877

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	12,000
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
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	12,000
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	12,000

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 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				877
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2016				
a From 2011				
b From 2012				
c From 2013			9,477	
d From 2014			7,428	
e From 2015			10,460	
f Total of lines 3a through e	27,365			
4 Qualifying distributions for 2016 from Part XII, line 4 ▶ \$ 12,000				
a Applied to 2015, 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 2016 distributable amount				877
e Remaining amount distributed out of corpus	11,123			
5 Excess distributions carryover applied to 2016 (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	38,488			
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 2015 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2017				0
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 2011 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	38,488			
10 Analysis of line 9				
a Excess from 2012				
b Excess from 2013			9,477	
c Excess from 2014			7,428	
d Excess from 2015			10,460	
e Excess from 2016			11,123	

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 2016, enter the date of the ruling				
b	Check box to indicate whether the foundation is a private operating foundation described in section <input 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				(e) Total
	Tax year	Prior 3 years			
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	
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 foundation 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))
N/A
- 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
N/A
- 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 e-mail address of the person to whom applications should be addressed
UA LOCAL 675 - SCHOLARSHIP 808-536-5454
1109 BETHEL STREET, LOWER LEVEL HONOLULU HI 96813
- b** The form in which applications should be submitted and information and materials they should include
SEE STATEMENT 5
- c** Any submission deadlines
THE DEADLINE FOR 2016 SCHOLARSHIP AWARDS WAS JULY 1, 2016.
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
SEE STATEMENT 6

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	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
a <i>Paid during the year</i> SEE STATEMENT 7				12,000
Total			▶ 3a	12,000
b <i>Approved for future payment</i> N/A				
Total			▶ 3b	

Schedule B
(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No 1545-0047

2016

▶ Attach to Form 990, Form 990-EZ, or Form 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

IMI LOA FOUNDATION

Employer identification number

27-3236540

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

 501(c)() (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck 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 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. Don't 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 isn't covered by the General Rule and/or the Special Rules doesn't 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization

IMI LOA FOUNDATION

Employer identification number

27-3236540

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	PAMCAH-LOCAL 675 1109 BETHEL STREET SUITE 403 HONOLULU HI 96813	\$ 23,914	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)

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
SHIMOTSU & COMPANY	\$ 1,430	\$	\$	\$
TOTAL	\$ 1,430	\$ 0	\$ 0	\$ 0

Statement 2 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$	\$	\$	\$
SCHOLARSHIP LUNCHEON	1,173			
OFFICE SUPPLIES AND EXPENSE	145			
TOTAL	\$ 1,318	\$ 0	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors

Name	Address	City, State, Zip
PLUMBERS & FITTERS LOCAL 675	1109 BETHEL STREET, LOWER LEVEL	HONOLULU HI 96813
PAMCAH - UA LOCAL 675 TRUST FUND	1109 BETHEL STREET, SUITE 403	HONOLULU HI 96813

Statement 4 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
REGINALD CASTANARES 1109 BETHEL STREET LOWER LEVEL HONOLULU HI 96813	PRES/TREA/DI	0.00	0	0	0

Federal Statements

**Statement 4 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees,
Etc. (continued)**

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
HAROLD MCDERMOTT 1109 BETHEL STREET LOWER LEVEL HONOLULU HI 96813	VP/DIR	0.00	0	0	0
ALLEN HOE 1109 BETHEL STREET LOWER LEVEL HONOLULU HI 96813	SEC/DIR	0.00	0	0	0
SUSAN FUKUNAGA 1109 BETHEL STREET LOWER LEVEL HONOLULU HI 96813	DIR	0.00	0	0	0
VALENTINO CERIA 1109 BETHEL STREET LOWER LEVEL HONOLULU HI 96813	DIR	0.00	0	0	0

Statement 5 - Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description

INDIVIDUALS SEEKING SCHOLARSHIP FUNDS SHOULD SUBMIT THE INFORMATION AS REQUIRED ON THE COPY OF THE APPLIATION FORM ATTACHED TO THIS RETURN.

Form 990-PF, Part XV, Line 2c - Submission Deadlines

Description

THE DEADLINE FOR 2016 SCHOLARSHIP AWARDS WAS JULY 1, 2016.

Statement 6 - Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

Description

SCHOLARSHIP GRANTS UP TO \$1,000 ARE AVAILABLE TO HAWAII HIGH SCHOOL GRADUATES WHOSE PARENT, GRANDPARENT, OR LEGAL GUARDIAN IS A MEMBER OR RETIREE OF UA LOCAL 675 IN GOOD STANDING.

Federal Statements

Statement 7 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name	Address	Relationship	Address	Status	Purpose	Amount
ALIKA BANTOLINA					EDUCATIONAL SCHOLARSHIP	1,000
CAYLA K. BERTELMANN					EDUCATIONAL SCHOLARSHIP	1,000
MAKAIHAH K. CALINA					EDUCATIONAL SCHOLARSHIP	1,000
CHARIS J. CURRAN					EDUCATIONAL SCHOLARSHIP	1,000
CYDNEY C.A. CURRAN					EDUCATIONAL SCHOLARSHIP	1,000
TIA FURUTA					EDUCATIONAL SCHOLARSHIP	1,000
MAEVE K. GERAGHTY					EDUCATIONAL SCHOLARSHIP	1,000
KEALAUAIKALANI GIER					EDUCATIONAL SCHOLARSHIP	1,000
KYLIE K. LIN					EDUCATIONAL SCHOLARSHIP	1,000
CHRISTOPHER NAM					EDUCATIONAL SCHOLARSHIP	1,000
KYLE SANSANO					EDUCATIONAL SCHOLARSHIP	1,000
PONO R. SUGANUMA					EDUCATIONAL SCHOLARSHIP	1,000
TOTAL						<u>12,000</u>



1109 Bethel Street * Lower Level
Honolulu, Hawaii 96813
(808) 536-5454
Fax (808) 528-2629

UA Local 675 ~ Scholarship¹

APPLICATION DEADLINE: July 1, 2016

Scholarships will be awarded in August.

A one time scholarship grant of up to \$1,000.00 is available to Hawaii High School graduates whose parent, grandparent or legal guardian is a member or retiree of UA Local 675 in good standing.

The scholarship program is to encourage attendance at a 2 or 4 year institution of higher learning. Scholarship awards are based upon merit and all information provided will be kept confidential.

Eligibility Criteria:

1. A recent Hawaii public or private high school graduate.

Selection Criteria:

Academics, financial need, community involvement, special awards and honors including athletic achievement, and other evidence of personal motivation and eagerness to learn are among the criteria for selection.

Instructions To Applicant:

1. Complete this application and attach a certified copy of your high school transcript.
2. Attach a recent head-and-shoulders photograph, of yourself (no Xerox copies). Please write Your name on the back of the photo carefully so as not to damage the photo. Photos will be used only if a scholarship is awarded. No photo or materials submitted will be returned.
3. Mail entire application packet to:
UA Local 675 ~ Scholarship
1109 Bethel Street – Lower Level
Honolulu, HI 96813
4. Attached are two copies of a form to be used for CONFIDENTIAL LETTERS OF RECOMMENDATION. Please ask two non-family members to fill this out. At least one reference must be from a staff member or counselor of your school.
LETTERS OF RECOMMENDATION must be mailed directly to the office by **July 1, 2016**.

¹ The Scholarship program is administered under the auspices of the Imi Loa Foundation a State of Hawaii, private non profit organization of UA Local 675, Plumbers and Fitters of Hawaii. *If there are any questions you may call the office at 808-536-5454.*

UA Local 675 ~ Scholarship

CANDIDATE'S APPLICATION FORM - Part 1

(please type or print)

Applicant Number _____
(*To be assigned during evaluation by Foundation)

APPLICANT'S FULL NAME _____

Date of Birth _____

Social Security Number _____

Home / Mailing Address _____

Telephone Number _____

Father's Name _____

Address if different from Applicant _____

Mother's Name _____

Address if different from Applicant _____

Parent's Present Marital Status _____

Legal Guardian (if other than parent) _____

Address _____

Applicant's work experience:
List most current job held first.

Business Name	Title	Hours Worked per week	Duties
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I prepared this application and the information provided is correct and complete. I agree to an interview regarding my application; I also authorize the use of my name and photograph for publicity purposes should I receive a scholarship.

Date _____

Applicant's Signature _____

Parent's/Guardian's Signature _____

UA Local 675 ~ Scholarship

CANDIDATE'S APPLICATION FORM - Part 2

Applicant Number _____

APPLICANT'S PERSONAL FAMILY INFORMATION

All information will be kept confidential.

Please provide the name of your UA Local 675 eligible member.²

Regular () Retired ()

Name: _____ Relationship to Applicant: _____

List all other children in family regardless of age (whether still dependent or not)

First Name Only	Age	Occupation-if student, name school and grade level

² A qualifying UA Local 675 member or retiree in good standing, includes a parent, grandparent or your legal guardian.

UA Local 675 ~ Scholarship

CANDIDATE'S APPLICATION FORM - Part 3

Applicant Number _____

APPLICANT'S SCHOOL INFORMATION

Name of High School _____

Date of Graduation _____

Address: _____

Name of Principal _____ Tel. _____

Name of Counselor _____ Tel. _____

POST-HIGH SCHOOL PLANS

List up to three institutions you have applied or will apply to:

Institute/Location	Accepted for Admission	Application Pending
--------------------	------------------------	---------------------

1. _____

2. _____

3. _____

What area of study are you interested in? _____

OTHER AID PROGRAMS

Have you applied for other financial aid or scholarships? () Yes () No

Please list:

1. _____

2. _____

3. _____

ACADEMIC ACHIEVEMENT

APPLICANTS GPA: _____

Please summarize the academic achievements you received in high school and attach a copy of your high school transcripts.

REFERENCES

Provide the names and addresses of two persons who are able to form a Judgment of your personal qualities, achievements and academic abilities and have each submit a **CONFIDENTIAL LETTER OF RECOMMENDATION** on the attached form on your behalf by **July 1st**.

At least one reference must be from a staff member, counselor or instructor from your school.

Reference letters should be mailed directly to the Scholarship and not submitted with this application.

Reference #1: _____
 Address _____
 Telephone Numbers: Daytime _____
 Evenings _____

Reference #2: _____
 Address _____
 Telephone Numbers: Daytime _____
 Evenings _____

STUDENT ACTIVITIES, LEADERSHIP POSITIONS, ATHLETICS

List student activities in which you have participated during grades 9-12 and "x" the appropriate grade level(s). List leadership positions held and accomplishments and "x" the appropriate grade level(s). *Limit your response to the space provided - one entry per line.*

Student Activities	Grade				leadership position/Accomplishment(s)	Grade			
	9	10	11	12		9	10	11	12
<i>Example: Student Council</i>					Vice-president			X	
					President				X

UA Local 675 ~ Scholarship

CANDIDATE'S APPLICATION FORM - Part 3 (continued)

Applicant Number _____

COMMUNITY INVOLVEMENT

List community activities during grades 9-12 and "x" the appropriate grade level(s). Also indicate the hours per week. *Limit your response to the space provided - one entry per line.*

Community Activities	Grades				Level of involvement	Hours Per Week			
	9	10	11	12		1-5	6-10	11-15	16-20 +

Special Recognition, Awards, & Honors

List special recognition, awards, and honors received during grades 9-12 and "x" the appropriate grade level(s). List commendations *not* previously listed. *Limit your response to the space provided one entry per line.*

Commendations	Grades				Group or Activity
	9	10	11	12	

UA Local 675 ~ Scholarship

Deadline: July 1, 2016

Please complete and mail to:

UA Local 675 ~ Scholarship
1109 Bethel Street, Lower Level
Honolulu, HI 96813

Applicant's Name _____
Last Name First Name Middle Initial

Applicant's School _____

Name of Reference _____

Title/Relationship to Applicant _____

Address _____

Daytime Phone _____ Evening Phone _____

This applicant seeks one of UA Local 675's scholarship grants of up to \$1,000.00 to an accredited 2-year or 4-year institution or technical school.

Selection criteria includes academic achievements, financial need, community involvement. Special awards and honors including athletic pursuits, and other evidence of personal motivation and a desire to further their education.

Please describe your relationship to the applicant and your assessment of both the applicant's attributes and areas that need attention.

This statement is confidential and will not be released to the applicant or any other parties other than the Foundation's Selection Committee.

Please attach letter to this form and submit to our Selection Committee at the above address.

Your Signature _____

Date _____

UA Local 675 ~ Scholarship

Deadline: July 1, 2016

Please complete and mail to:

UA Local 675 ~ Scholarship
1109 Bethel Street, Lower Level
Honolulu, HI 96813

Applicant's Name _____
Last Name First Name Middle Initial

Applicant's School _____

Name of Reference _____

Title/Relationship to Applicant _____

Address _____

Daytime Phone _____ Evening Phone _____

This applicant seeks one of UA Local 675's scholarship grants of up to \$1,000.00 to an accredited 2-year or 4-year institution or technical school.

Selection criteria includes academic achievements, financial need, community involvement. Special awards and honors including athletic pursuits, and other evidence of personal motivation and a desire to further their education.

Please describe your relationship to the applicant and your assessment of both the applicant's attributes and areas that need attention.

This statement is confidential and will not be released to the applicant or any other parties other than the Foundation's Selection Committee.

Please attach letter to this form and submit to our Selection Committee at the above address.

Your Signature _____

Date _____