

For calendar year 2018, or tax year beginning 01-01-2018, and ending 12-31-2018

Name of foundation JAMES AND SALLY ZUKERKORN FOUNDATION		A Employer identification number 99-6005323	
Number and street (or P O box number if mail is not delivered to street address) 737 BISHOP STREET NO 2990		Room/suite	B Telephone number (see instructions) (808) 524-8099
City or town, state or province, country, and ZIP or foreign postal code HONOLULU, HI 96813		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶\$ 3,625,697	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

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)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities . . .	121,250	113,906		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	2,475			
	b Gross sales price for all assets on line 6a _____ 234,017				
	7 Capital gain net income (from Part IV, line 2) . . .		2,475		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances _____				
Operating and Administrative Expenses	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	123,725	116,381		
	13 Compensation of officers, directors, trustees, etc	37,232	2,689		34,543
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	5,727	401		5,326
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	1,377	727		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy	5,958	417		5,541
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	4,559	1,935		2,624
	24 Total operating and administrative expenses. Add lines 13 through 23	54,853	6,169		48,034
	25 Contributions, gifts, grants paid	157,075			157,075
	26 Total expenses and disbursements. Add lines 24 and 25	211,928	6,169		205,109
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-88,203			
	b Net investment income (if negative, enter -0-)		110,212		
c Adjusted net income (if negative, enter -0-) . . .					

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	10,693	40,349	40,349
	2 Savings and temporary cash investments	40,040	27,785	27,785
	3 Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4 Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)	516,738	343,726	334,657
	b Investments—corporate stock (attach schedule)	1,174,452	1,291,189	2,026,210
	c Investments—corporate bonds (attach schedule)	437,709	386,105	387,073
	11 Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	191,395	191,395	809,623
	14 Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)				
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	2,371,027	2,280,549	3,625,697	
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.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	1,940,000	1,832,121	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0	0	
29 Retained earnings, accumulated income, endowment, or other funds	431,027	448,428		
30 Total net assets or fund balances (see instructions)	2,371,027	2,280,549		
31 Total liabilities and net assets/fund balances (see instructions) .	2,371,027	2,280,549		

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	2,371,027
2 Enter amount from Part I, line 27a	2	-88,203
3 Other increases not included in line 2 (itemize) ▶ _____	3	1,641
4 Add lines 1, 2, and 3	4	2,284,465
5 Decreases not included in line 2 (itemize) ▶ _____	5	3,916
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	2,280,549

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a See Additional Data Table				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a See Additional Data Table			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	2,475
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 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))
2017	169,466	3,520,501	0 048137
2016	159,931	3,375,654	0 047378
2015	198,375	3,342,259	0 059354
2014	138,061	3,345,323	0 041270
2013	143,669	3,217,936	0 044646
2 Total of line 1, column (d)			2 0 240785
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years			3 0 048157
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5			4 3,361,714
5 Multiply line 4 by line 3			5 161,890
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1,102
7 Add lines 5 and 6			7 162,992
8 Enter qualifying distributions from Part XII, line 4			8 205,109

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ 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 ☒ and enter 1% of Part I, line 27b	1	1,102
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	1,102
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	1,102
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	1,200
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d.	7	1,200
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	0
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	98
11	Enter the amount of line 10 to be Credited to 2019 estimated tax ▶ 98 Refunded ▶	11	0

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?	1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition). 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	1b	No
c Did the foundation file Form 1120-POL for this year?	1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ \$ _____ 0 (2) On foundation managers ▶ \$ _____ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ _____ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2	No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5	No
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?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes
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? If "No," attach explanation .	8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the taxable year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV	9	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	No

Part VII-A Statements Regarding Activities (continued)

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	13	Yes	
14	The books are in care of ▶ <u>ELLIOT H LODEN</u> Telephone no ▶ <u>(808) 524-8099</u>			

Located at ▶ 737 BISHOP STREET NO 2990 HONOLULU HI 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			
16	At any time during calendar year 2018, 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?	16	Yes	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

1a	During the year did the foundation (either directly or indirectly)		Yes	No
	(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		
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 2018?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? ☐ 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 2018 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 2018).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?	4b		No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

		Yes	No
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))?	☐ Yes ☒ No	
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No	
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No	
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions.	☐ Yes ☒ 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?	☐ Yes ☒ 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
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? If "Yes," attach the statement required by Regulations section 53.4945–5(d)	☐ Yes ☐ No	
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870		6b No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No	
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?	☐ Yes ☒ No	

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
MARILYN ZUKERKORN 2426 SW 20TH COURT OCALA, FL 344717735	SECRETARY 0 25	4,000	0	0
SARA YBARRA 3640 SW 26TH AVENUE OCALA, FL 344717735	DIRECTOR 0 25	4,000	0	0
ELLIOT H LODEN 737 BISHOP ST SUITE 2990 HONOLULU, HI 96813	DIRECTOR/TRUSTEE 10 00	29,232	0	0
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. ►		0

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	
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	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ►	0

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	3,343,453
b	Average of monthly cash balances.	1b	69,455
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	3,412,908
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	3,412,908
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	51,194
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	3,361,714
6	Minimum investment return. Enter 5% of line 5.	6	168,086

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	168,086
2a	Tax on investment income for 2018 from Part VI, line 5.	2a	1,102
b	Income tax for 2018 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,102
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	166,984
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	166,984
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	7	166,984

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	205,109
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
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	205,109
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	1,102
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	204,007

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 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				166,984
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only.			171,599	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2018				
a From 2013.				
b From 2014.				
c From 2015.				
d From 2016.				
e From 2017.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ 205,109				
a Applied to 2017, but not more than line 2a			171,599	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2018 distributable amount.				33,510
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
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.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2017 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				133,474
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).	0			
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions).	0			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2014.				
b Excess from 2015.				
c Excess from 2016.				
d Excess from 2017.				
e Excess from 2018.				

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 2018, enter the date of the ruling. ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 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

	Tax year	Prior 3 years			(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
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))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total			▶ 3a	
b <i>Approved for future payment</i>				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

*****	2019-05-10	*****
Signature of officer or trustee	Date	Title

May the IRS discuss this return with the preparer shown below
 (see instr)? ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
	JAMES JENNINGS		2019-05-09		P00290849
	Firm's name ▶ JAMES D JENNINGS CPA INC				Firm's EIN ▶ 43-1952338
Firm's address ▶ 615 PIIKOI ST SUITE 1507 HONOLULU, HI 96814					Phone no (808) 942-8813

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

List and describe the kind(s) of property sold (e g , real estate, (a) 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)
1	MAUI COUNTY HI 3 25% DUE 06/01/32		2014-07-11	2018-05-21
1	QUALITY CARE PROPERTIE		2016-11-01	2018-07-27
	DELL TECHNOLOGIE 5 875% DUE 06/15/19		2009-07-29	2018-05-21
	HONOLULU HAWAII 5 996% DUE 07/01/30		2010-11-18	2018-05-21
	HONOLULU HI CITY 4 55% DUE 09/01/34		2011-09-22	2018-05-21
	CAPITAL GAINS DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
49,586		49,990	-404
7,263		10,798	-3,535
51,262		50,217	1,045
52,783		49,980	2,803
72,209		70,557	1,652
914			914

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-404
			-3,535
			1,045
			2,803
			1,652
			914

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
AMERICAN SOCIETY FOR YAD VASHEM PO BOX 170305 MILWAUKEE, WI 53217		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	100
BETH SHALOM TEMPLE ENDOWMENT FUND 5915 BEACON STREET PITTSBURGH, PA 15217		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	1,000
CREIGHTON UNIVERSITY 2500 CALIFORNIA PLAZA OMAHA, NE 68178		PUBLIC EDUCATION INS	UNRESTRICTED GIFT	10,000
Total ▶ 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
DAMON RUNYON CANCER RESEARCH FUND 55 BROADWAY SUITE 302 NEW YORK, NY 10006		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	2,515
FEEDING HAWAII TOGETHER 419 SOUTH STREET SUITE 159 HONOLULU, HI 96813		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	1,000
FOUNDATION FIGHTING BLINDNESS 1030 SANTA MONICA BOULEVARD SUITE 250 LOS ANGELES, CA 90025		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	500
Total ▶ 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
HANAHAUOLI SCHOOL 1922 MAKIKI STREET HONOLULU, HI 96822		PUBLIC EDUCATION INS	UNRESTRICTED GIFT	26,300
HAWAII FOOD AND WINE FESTIVAL 3538 WAIALAE AVENUE SUITE 203 HONOLULU, HI 96816		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	9,950
HEBREW ACADEMY OF CLEVELAND 1516 WARRENSVILLE CENTER ROAD CLEVELAND, OH 44121		PUBLIC EDUCATION INS	UNRESTRICTED GIFT	100
Total ► 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
HONOLULU MUSEUM OF ART 900 SOUTH BERETANIA STREET HONOLULU, HI 96814		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	1,000
ISRAEL TENNIS CENTER FOUNDATION 57 WEST 38TH STREET SUITE 605 NEW YORK, NY 10018		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	1,000
JEWSH COMMUNITY SERVICES HONOLULU PO BOX 235805 HONOLULU, HI 96823		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	1,000
Total ► 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
KAPIOLANI HEALTH FOUNDATION 1319 PUNAHOU STREET HONOLULU, HI 96826		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	1,000
LA PIETRA - HAWAII SCHOOL FOR GIRLS 2933 PONI MOI ROAD HONOLULU, HI 96815		PUBLIC EDUCATION INS	UNRESTRICTED GIFT	15,000
MANOA HERITAGE CENTER 2859 MANOA ROAD HONOLULU, HI 96822		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	2,500
Total ▶ 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
MEMORIAL SLOAN KETTERING HOSPITAL PO BOX 5028 HAGERSTOWN, MD 21741		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	100
MID PACIFIC INSTITUTE 2445 KAALA STREET HONOLULU, HI 96822		PUBLIC EDUCATION INS	UNRESTRICTED GIFT	635
MOTHERS AGAINST DRUNK DRIVING 745 FORT STREET SUITE 303 HONOLULU, HI 96813		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	750
Total ▶ 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
NOGALES TEMPLE EMANU-EL 2550 PALI HIGHWAY HONOLULU, HI 96817		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	2,000
OCALA SYMPHONY ORCHESTRA 820 SE KING STREET OCALA, FL 34471		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	200
PUNAHOU SCHOOL 1601 PUNAHOU STREET HONOLULU, HI 96822		PUBLIC EDUCATION INS	UNRESTRICTED GIFT	12,250
Total ► 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
ROTARY DISTRICT 5000 FOUNDATION 1451 QUEEN EMMA STREET HONOLULU, HI 96813		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	2,500
ROTARY DISTRICT HONOLULU FOUNDATION 1451 QUEEN EMMA STREET HONOLULU, HI 96813		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	750
SAN DIEGO JEWISH ACADEMY 11860 CARMEL CREEK ROAD SAN DIEGO, CA 92130		PUBLIC EDUCATION INS	UNRESTRICTED GIFT	25,500
Total ▶ 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
ST FRANCIS HEALTHCARE FOUNATION 2228 LILIHA STREET SUITE 205 HONOLULU, HI 96817		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	5,000
TEMPLE BETH SHALOM 1109 NE 8TH AVENUE OCALA, FL 34470		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	725
TEMPLE EMANU-EL2550 PALI HIGHWAY HONOLULU, HI 96817		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	16,000
Total ► 3a				157,075

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
TOURO UNIVERSITY 874 AMERICAN PACIFIC DRIVE HENDERSON, NV 89014		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	12,300
UNION TEMPLE17 EASTERN PARKWAY BROOKLYN, NY 11238		PUBLIC CHARITABLE OR	UNRESTRICTED GIFT	300
UNIVERISTY OF HAWAII FOUNDATION 1337 LOWER CAMPUS ROAD HONOLULU, HI 96822		PUBLIC EDUCATION INS	UNRESTRICTED GIFT	5,100
Total ► 3a				157,075

TY 2018 Accounting Fees Schedule**Name:** JAMES AND SALLY ZUKERKORN FOUNDATION**EIN:** 99-6005323

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROFESSIONAL FEES	3,927	275		3,652
BOOKKEEPING	1,800	126		1,674

TY 2018 Investments Corporate Bonds Schedule**Name:** JAMES AND SALLY ZUKERKORN FOUNDATION**EIN:** 99-6005323**Investments Corporate Bonds Schedule**

Name of Bond	End of Year Book Value	End of Year Fair Market Value
GENERAL ELECT 6.2% DUE 08/15/20	50,000	50,492
GENERAL ELECT VAR CALLABLE 01/21/21	307,069	307,069
HP INC 4.3% DUE 06/01/21	29,036	29,512

TY 2018 Investments Corporate Stock Schedule

Name: JAMES AND SALLY ZUKERKORN FOUNDATION
EIN: 99-6005323

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ALEXANDER & BALDWIN 1,000 SHS	23,533	18,380
COSTCO WHOLESALE CO 100 SHS	24,146	20,371
HAWAIIAN HOLDINGS 600 SHS	23,365	15,846
LOCKHEED MARTIN CORP 100 SHS	33,005	26,184
TILRAY INC 200 SHS	23,486	14,108
ALTRIA GROUP 2,250 SHS	37,648	111,128
AT&T NEW 1,700 SHS	45,799	48,518
BANK MONTREAL QUEBEC 1,000 SHS BANK MONTREAL QUEBEC	59,423	65,350
BANK OF HAWAII1,600 SHS	132,793	107,712
CHEVRON CORP 1,300 SHS	58,668	141,427
DOMINION RES INC VA NEW 1,560 SHS	50,101	111,478
EMERSON ELECTRIC 1,000 SHS	47,038	59,750
EVERSOURCE ENERGY 2,755 SHS	50,235	179,185
EXXON MOBIL 681 SHS	57,113	46,456
FIRST HAWAIIAN INCOR 2,000 SHS	52,309	45,020
JOHNSON & JOHNSON 716 SHS	44,926	92,439
KIMBERLY CLARK CORP 361 SHS	32,145	41,135
KINDER MORGAN MGMT LLC 5,166 SHS	92,865	79,453
KRAFT HEINZ CO 392 SHS	8,456	16,872
MCDONALDS CORP 630 SHS	56,379	111,999
MERCK & CO 1,000 SHS	30,195	76,410
MICROSOFT 1,000 SHS	24,060	101,570
MONDELEZ INTL INC 1,178 SHS	16,829	47,174
NORTHROP GRUMMAN 183 SHS	9,680	44,997
PHILIP MORRIS INTL 1,150 SHS	33,294	76,774
PPG INDUSTRIES INC 312 SHS	10,989	31,913
PROCTOR & GAMBLE 1,000 SHS	63,058	91,920
RAYTHEON COMPANY NEW 237 SHS	10,875	36,381
TESLA INC 400 SHS	97,783	133,120
THE COCA COLA COMPANY 366 SHS	10,601	17,369

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VODAFONE 818 SHS	30,392	15,771

TY 2018 Investments Government Obligations Schedule**Name:** JAMES AND SALLY ZUKERKORN FOUNDATION**EIN:** 99-6005323**US Government Securities - End
of Year Book Value:**

99,834

**US Government Securities - End
of Year Fair Market Value:**

97,781

**State & Local Government
Securities - End of Year Book
Value:**

243,892

**State & Local Government
Securities - End of Year Fair
Market Value:**

236,876

TY 2018 Investments - Other Schedule**Name:** JAMES AND SALLY ZUKERKORN FOUNDATION**EIN:** 99-6005323**Investments Other Schedule 2**

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
HCP INC REIT 1,750 SHS	AT COST	38,422	488,578
SPDR FUND CONSUMER 1,500 SHS	AT COST	36,742	76,170
VANGUARD DIV APPREC IND ETF 2,500 SHS	AT COST	116,231	244,875

TY 2018 Other Decreases Schedule**Name:** JAMES AND SALLY ZUKERKORN FOUNDATION**EIN:** 99-6005323

Description	Amount
ADJUSTMENTS TO PRIOR YEAR CASH BALANCE	28
COST BASIS ADJ - HONOLULU HI 4.55% 09/01/34	2,501
COST BASIS ADJ - DELL INC 5.875% 06/15/19	1,387

TY 2018 Other Expenses Schedule**Name:** JAMES AND SALLY ZUKERKORN FOUNDATION**EIN:** 99-6005323**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MISC OFFICE	1,179	82		1,097
ADR FEES PER SCHWAB	29	29		0
PUBLICATIONS	1,642	115		1,527
CHARLES SCHWAB ACCOUNT MANAGEMENT FEE	1,648	1,648		0
MISCELLANEOUS CHARLES SCHWAB	61	61		0

TY 2018 Other Increases Schedule**Name:** JAMES AND SALLY ZUKERKORN FOUNDATION**EIN:** 99-6005323

Description	Amount
GAIN ON SALE OF SECURITIES	1,560
COST BASIS ADJ - MAUI CNTY HI 3.25% 06/01/32	2
PUBLICATION EXPENSE ISSUED NOT CLEARED IN 2018	79

TY 2018 Taxes Schedule**Name:** JAMES AND SALLY ZUKERKORN FOUNDATION**EIN:** 99-6005323

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX PD PER CHARLES SCHWAB	727	727		0
2018 FORM 990-PF EST PAYMENTS	650	0		0