

Form **990-T**

Department of the Treasury  
Internal Revenue Service

**Exempt Organization Business Income Tax Return**  
**(and proxy tax under section 6033(e))**

For calendar year 2018 or other tax year beginning JULY 1, 2018, and ending JUNE 30, 2019

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0687

**2018**

Open to Public Inspection for  
501(c)(3) Organizations Only

☐ Check box if  
address changed

**B** Exempt under section

☒ 501(c) 23

☐ 408(e) ☐ 220(e)

☐ 408A ☐ 530(a)

☐ 529(a)

**C** Book value of all assets  
at end of year

174,124,965

**Print  
or  
Type**

Name of organization ( ☐ Check box if name changed and see instructions )

HAWAII PACIFIC UNIVERSITY

Number, street, and room or suite no. If a P O box, see instructions.

500 ALA MOANA BLVD SUITE 6420

City or town, state or province, country, and ZIP or foreign postal code

HONOLULU, HI 96813

**D** Employer identification number  
(Employees' trust, see instructions)

99-0113930

**E** Unrelated business activity code  
(See instructions)

812930

**F** Group exemption number (See instructions.) ▶

**G** Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

**H** Enter the number of the organization's unrelated trades or businesses. 3 Describe the only (or first) unrelated trade or business here ▶ PUBLIC PARKING. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ ☐ Yes ☒ No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ DAVID KOSTECKI

Telephone number ▶

(808) 356-5256

**Part I Unrelated Trade or Business Income**

(A) Income

(B) Expenses

(C) Net

**1a** Gross receipts or sales

**b** Less returns and allowances

**c** Balance ▶

**1c**

**2** Cost of goods sold (Schedule A, line 7)

**2**

**3** Gross profit. Subtract line 2 from line 1c

**3**

**4a** Capital gain net income (attach Schedule D)

**4a**

**b** Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)

**4b**

**c** Capital loss deduction for trusts

**4c**

**5** Income (loss) from a partnership or an S corporation (attach statement)

**5**

**6** Rent income (Schedule C)

**6**

**7** Unrelated debt-financed income (Schedule E)

**7**

**8** Interest, annuities, royalties, and rents from a controlled organization (Schedule F)

**8**

**9** Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)

**9**

**10** Exploited exempt activity income (Schedule I)

**10**

**11** Advertising income (Schedule J)

**11**

**12** Other income (See instructions; attach schedule)

**12**

**13** Total. Combine lines 3 through 12

**13**

1,825,492

ATCH 1

1,825,492

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

**14** Compensation of officers, directors, and trustees (Schedule K)

**14**

**15** Salaries and wages

**15**

**16** Repairs and maintenance

**16**

8,549

**17** Bad debts

**17**

**18** Interest (attach schedule) (see instructions)

**18**

**19** Taxes and licenses

**19**

140,519

**20** Charitable contributions (See instructions for limitation rules)

**20**

**21** Depreciation (attach Form 4562)

**21**

**22** Less depreciation claimed on Schedule A and elsewhere on return

**22a**

**22b**

**23** Depletion

**23**

**24** Contributions to deferred compensation plans

**24**

**25** Employee benefit programs

**25**

**26** Excess exempt expenses (Schedule I)

**26**

**27** Excess readership costs (Schedule J)

**27**

**28** Other deductions (attach schedule)

ATTACHMENT 2

**28**

749,151

**29** Total deductions. Add lines 14 through 28

**29**

898,219

**30** Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13

**30**

927,273

**31** Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)

**31**

**32** Unrelated business taxable income. Subtract line 31 from line 30

**32**

927,273

**Part III Total Unrelated Business Taxable Income**

<b>33</b>	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	<b>33</b>	927,273
<b>34</b>	Amounts paid for disallowed fringes	<b>34</b>	0
<b>35</b>	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	<b>35</b>	0
<b>36</b>	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	<b>36</b>	927,273
<b>37</b>	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	<b>37</b>	1,000
<b>38</b>	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	<b>38</b>	926,273

**Part IV Tax Computation**

<b>39</b>	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	<b>39</b>	194,517
<b>40</b>	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>40</b>	
<b>41</b>	<b>Proxy tax.</b> See instructions	<b>41</b>	0
<b>42</b>	Alternative minimum tax (trusts only)	<b>42</b>	
<b>43</b>	<b>Tax on Noncompliant Facility Income.</b> See instructions	<b>43</b>	0
<b>44</b>	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	<b>44</b>	194,517

**Part V Tax and Payments**

<b>45a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>45a</b>	
<b>b</b>	Other credits (see instructions)	<b>45b</b>	
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>45c</b>	
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>45d</b>	
<b>e</b>	<b>Total credits.</b> Add lines 45a through 45d	<b>45e</b>	0
<b>46</b>	Subtract line 45e from line 44	<b>46</b>	194,517
<b>47</b>	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>47</b>	0
<b>48</b>	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	<b>48</b>	194,517
<b>49</b>	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	<b>49</b>	0
<b>50a</b>	Payments: A 2017 overpayment credited to 2018	<b>50a</b>	99,607
<b>b</b>	2018 estimated tax payments	<b>50b</b>	146,663
<b>c</b>	Tax deposited with Form 8868	<b>50c</b>	115,000
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>50d</b>	
<b>e</b>	Backup withholding (see instructions)	<b>50e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>50f</b>	
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input checked="" type="checkbox"/> Form 4136 <b>40</b> <input type="checkbox"/> Other <b>Total</b>	<b>50g</b>	X 40
<b>51</b>	<b>Total payments.</b> Add lines 50a through 50g	<b>51</b>	361,310
<b>52</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>52</b>	
<b>53</b>	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	<b>53</b>	
<b>54</b>	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	<b>54</b>	166,793
<b>55</b>	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> 166,793 <b>Refunded</b>	<b>55</b>	

**Part VI Statements Regarding Certain Activities and Other Information** (see instructions)

<b>56</b>	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
<b>57</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
<b>58</b>	Enter the amount of tax-exempt interest received or accrued during the tax year	\$	

<b>Sign Here</b>	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		
	Signature of officer	Date	Title
	<i>[Signature]</i>	6/20/20	SVP & CFO

May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
---

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no			

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation ►

<b>1</b> Inventory at beginning of year	<b>1</b>		<b>6</b> Inventory at end of year . . . . .	<b>6</b>	
<b>2</b> Purchases . . . . .	<b>2</b>		<b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 . . . . .	<b>7</b>	
<b>3</b> Cost of labor . . . . .	<b>3</b>				
<b>4a</b> Additional section 263A costs (attach schedule) . . . . .	<b>4a</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? . . . . .	<b>Yes</b>	<b>No</b>
<b>b</b> Other costs (attach schedule)	<b>4b</b>				
<b>5</b> <b>Total.</b> Add lines 1 through 4b	<b>5</b>				

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

<b>1. Description of property</b>		
(1)		
(2)		
(3)		
(4)		
<b>2. Rent received or accrued</b>		
<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ►
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ►		

**Schedule E—Unrelated Debt-Financed Income** (see instructions)

<b>1. Description of debt-financed property</b>		<b>2. Gross income from or allocable to debt-financed property</b>	<b>3. Deductions directly connected with or allocable to debt-financed property</b>	
			<b>(a)</b> Straight line depreciation (attach schedule)	<b>(b)</b> Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
<b>4. Amount of average acquisition debt on or allocable to debt-financed property</b> (attach schedule)	<b>5. Average adjusted basis of or allocable to debt-financed property</b> (attach schedule)	<b>6. Column 4 divided by column 5</b>	<b>7. Gross income reportable</b> (column 2 × column 6)	<b>8. Allocable deductions</b> (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> . . . . . ►			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B).
<b>Total dividends-received deductions</b> included in column 8 . . . . . ►				

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Totals** . . . . . ▶**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

**Totals** . . . . . ▶**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col (A).	Enter here and on page 1, Part I, line 10, col (B)			Enter here and on page 1, Part II, line 26

**Totals** . . . . . ▶**Schedule J—Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col 3) If a gain, compute cols. 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						

**Totals** (carry to Part II, line (5)) . . . . . ▶

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3) If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> . . . . . ▶						
	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27
<b>Totals, Part II (lines 1–5)</b> . . . . . ▶						

**Schedule K— Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b> . . . . . ▶			

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No. 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning JULY 1, 2018, and ending JUNE 30, 20 19.

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization

Employer identification number

**HAWAII PACIFIC UNIVERSITY**

**99-0113930**

Unrelated business activity code (see instructions) ▶ 531190

Describe the unrelated trade or business ▶ **EVENT RENTALS**

Part I Unrelated Trade or Business Income				(A) Income		(B) Expenses		(C) Net	
1a	Gross receipts or sales			1c					
b	Less returns and allowances		c Balance ▶	2					
2	Cost of goods sold (Schedule A, line 7)			3					
3	Gross profit. Subtract line 2 from line 1c			4a					
4a	Capital gain net income (attach Schedule D)			4b					
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4c					
c	Capital loss deduction for trusts			5					
5	Income (loss) from a partnership or an S corporation (attach statement)			6					
6	Rent income (Schedule C)			7					
7	Unrelated debt-financed income (Schedule E)			8					
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			9					
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			10					
10	Exploited exempt activity income (Schedule I)			11					
11	Advertising income (Schedule J)			12	188,703	ATCH 3		188,703	
12	Other income (See instructions; attach schedule)			13	188,703			188,703	
13	Total. Combine lines 3 through 12								

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b>	Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>		
<b>15</b>	Salaries and wages	<b>15</b>		
<b>16</b>	Repairs and maintenance	<b>16</b>	<b>8,400</b>	
<b>17</b>	Bad debts	<b>17</b>		
<b>18</b>	Interest (attach schedule) (see instructions)	<b>18</b>		
<b>19</b>	Taxes and licenses	<b>19</b>	<b>18,200</b>	
<b>20</b>	Charitable contributions (See instructions for limitation rules)	<b>20</b>		
<b>21</b>	Depreciation (attach Form 4562)	<b>21</b>		
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>		
<b>23</b>	Depletion	<b>23</b>		
<b>24</b>	Contributions to deferred compensation plans	<b>24</b>		
<b>25</b>	Employee benefit programs	<b>25</b>		
<b>26</b>	Excess exempt expenses (Schedule I)	<b>26</b>		
<b>27</b>	Excess readership costs (Schedule J)	<b>27</b>		
<b>28</b>	Other deductions (attach schedule) <b>ATTACHMENT 4</b>	<b>28</b>	<b>186,024</b>	
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28	<b>29</b>	<b>212,624</b>	
<b>30</b>	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	<b>30</b>	<b>-23,921</b>	
<b>31</b>	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>		
<b>32</b>	Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>	<b>-23,921</b>	

**SCHEDULE M  
(Form 990-T)****Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No. 1545-0687

**2018**Department of the Treasury  
Internal Revenue ServiceFor calendar year 2018 or other tax year beginning JULY 1, 2018, and ending JUNE 30, 20 19.▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization

**HAWAII PACIFIC UNIVERSITY**

Employer identification number

**99-0113930**Unrelated business activity code (see instructions) ▶ **713120**Describe the unrelated trade or business ▶ **ESPORTS ARENA****Part I Unrelated Trade or Business Income**

				(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales					
<b>b</b>	Less returns and allowances					
	<b>c Balance ▶</b>	<b>1c</b>				
<b>2</b>	Cost of goods sold (Schedule A, line 7)	<b>2</b>				
<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b>				
<b>4a</b>	Capital gain net income (attach Schedule D)	<b>4a</b>				
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>				
<b>c</b>	Capital loss deduction for trusts	<b>4c</b>				
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>				
<b>6</b>	Rent income (Schedule C)	<b>6</b>				
<b>7</b>	Unrelated debt-financed income (Schedule E)	<b>7</b>				
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>				
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>				
<b>10</b>	Exploited exempt activity income (Schedule I)	<b>10</b>				
<b>11</b>	Advertising income (Schedule J)	<b>11</b>				
<b>12</b>	Other income (See instructions; attach schedule)	<b>12</b>		36,446	ATCH 5	36,446
<b>13</b>	<b>Total.</b> Combine lines 3 through 12	<b>13</b>		36,446		36,446

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b>	Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>		
<b>15</b>	Salaries and wages	<b>15</b>	41,724	
<b>16</b>	Repairs and maintenance	<b>16</b>		
<b>17</b>	Bad debts	<b>17</b>		
<b>18</b>	Interest (attach schedule) (see instructions)	<b>18</b>		
<b>19</b>	Taxes and licenses	<b>19</b>	1,640	
<b>20</b>	Charitable contributions (See instructions for limitation rules)	<b>20</b>		
<b>21</b>	Depreciation (attach Form 4562)	<b>21</b>		
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>		
<b>23</b>	Depletion	<b>23</b>		
<b>24</b>	Contributions to deferred compensation plans	<b>24</b>		
<b>25</b>	Employee benefit programs	<b>25</b>		
<b>26</b>	Excess exempt expenses (Schedule I)	<b>26</b>		
<b>27</b>	Excess readership costs (Schedule J)	<b>27</b>		
<b>28</b>	Other deductions (attach schedule)	<b>28</b>		
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28	<b>29</b>	43,364	
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	-6,918	
<b>31</b>	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>		
<b>32</b>	Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>	-6,918	

**Credit for Federal Tax Paid on Fuels**► Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.

Name (as shown on your income tax return)

**HAWAII PACIFIC UNIVERSITY**

Taxpayer identification number

**99-0113930**

**Caution:** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline** Note: CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$ .183		\$	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184			411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .15		\$	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193			324
c	Exported	.194			412
d	LUST tax on aviation fuels used in foreign trade	.001			433

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	2	\$ .243	165	\$ 40
b	Use on a farm for farming purposes		.243		
c	Use in trains		.243		
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17		350
e	Exported		.244		413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$ .244	\$ .243		\$	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			347
d	Exported	.244			414
e	Nontaxable use taxed at \$.044	.043			377
f	Nontaxable use taxed at \$.219	.218			369



**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	.001			433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel****Registration No.** ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$.243		\$	360
<b>b</b> Use in certain intercity and local buses	.17			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)****Registration No.** ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$.243			
<b>b</b> Sales from a blocked pump	.243		\$	346
<b>c</b> Use in certain intercity and local buses	.17			347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation** **Registration No.** ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$ .219	\$.175		\$	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$ .244	.200			417
<b>c</b>	Nonexempt use in noncommercial aviation	.025			418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243			346
<b>e</b>	Other nontaxable uses taxed at \$.219	.218			369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	.001			433

**9 Reserved for future use**

Registration No. ►

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 10. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

**11 Nontaxable Use of Alternative Fuel**

**Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (see instructions)		.183			421
d Liquefied hydrogen		.183			422
e Fischer-Tropsch process liquid fuel from coal (including peat)		.243			423
f Liquid fuel derived from biomass		.243			424
g Liquefied natural gas (LNG) (see instructions)		.243			425
h Liquefied gas derived from biomass		.183			435

**12 Alternative Fuel Credit**

Registration No. ►

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)	\$ 50		\$	426
b "P Series" fuels	50			427
c Compressed natural gas (CNG) (see instructions)	.50			428
d Liquefied hydrogen	50			429
e Fischer-Tropsch process liquid fuel from coal (including peat)	50			430
f Liquid fuel derived from biomass	50			431
g Liquefied natural gas (LNG) (see instructions)	.50			432
h Liquefied gas derived from biomass	.50			436
i Compressed gas derived from biomass	.50			437

**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243			346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218			369

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$	309
<b>b</b> Exported		.198			306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$ .046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$ .001		\$	415
<b>b</b> Exported dyed kerosene	.001			416

<b>17 Total income tax credit claimed.</b> Add lines 1 through 16, column (d). Enter here and on Schedule 5 (Form 1040), line 73; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form 1041, line 25h; or the proper line of other returns. ►	<b>17</b>	\$	<b>40</b>	
--	-----------	----	-----------	--

ATTACHMENT 1

FORM 990-T, PART I, LINE 12  
OTHER INCOME

PUBLIC PARKING INCOME	1,825,492
TOTAL OTHER INCOME	<u>1,825,492</u>

ATTACHMENT 2

FORM 990-T, PART II, LINE 28  
OTHER DEDUCTIONS

PARKING MANAGEMENT	576,686
OTHER CONTRACT SERVICES	24,221
RENT	66,100
UTILITIES	27,324
INSURANCE	13,725
MANAGEMENT	6,614
OTHERS	34,481
TOTAL OTHER DEDUCTIONS	<u>749,151</u>

ATTACHMENT 3

SCHEDULE M, PART I, LINE 12  
OTHER INCOME

EVENT RENTAL INCOME	188,703
TOTAL OTHER INCOME	<u>188,703</u>

ATTACHMENT 4SCHEDULE M, PART II, LINE 28  
OTHER DEDUCTIONS

OTHER CONTRACT SERVICES	38,243
RENT	54,914
UTILITIES	32,903
INSURANCE	11,402
MANAGEMENT	5,495
ADVERTISING	13,116
OTHERS	29,951
TOTAL OTHER DEDUCTIONS	<u>186,024</u>

ATTACHMENT 5SCHEDULE M, PART I, LINE 12  
OTHER INCOME

ESPORTS PUBLIC INCOME	36,446
TOTAL OTHER INCOME	<u>36,446</u>