

EXTENDED TO NOVEMBER 16, 2020

Return of Private Foundation

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

OMB No 1545-0047

2019

Open to Public Inspection

Form 990-PF

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2019 or tax year beginning

, and ending

Name of foundation

GEE HING CHINESE CO. CHARITABLE TRUST

A Employer identification number

99-6052196

Number and street (or P O box number if mail is not delivered to street address)

P.O. BOX 3170, DEPT 715

Room/suite

B Telephone number

(808) 694-4525

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

HONOLULU, HI 96802-3170

C If exemption application is pending, check here ☐

G Check all that apply:

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeD 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 foundationE If private foundation status was terminated under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)

\$ 362,378.

J Accounting method:

☒ Cash☐ Accrual☐ Other (specify)

(Part I, column (d), must be on cash basis)

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))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

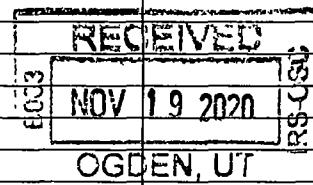
1	Contributions, gifts, grants, etc., received			N/A	
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	140.	140.		STATEMENT 1
4	Dividends and interest from securities	8,086.	8,086.		STATEMENT 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	3,724.			
b	Gross sales price for all assets on line 6a	23,924.			
7	Capital gain net income (from Part IV, line 2)		3,724.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss)				
11	Other income				
12	Total Add lines 1 through 11	11,950.	11,950.		
13	Compensation of officers, directors, trustees, etc	4,944.	2,966.		1,978.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees STMT 3	1,400.	420.		980.
c	Other professional fees				
17	Interest				
18	Taxes STMT 4	169.	0.		0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses STMT 5	3,467.	0.		3,467.
24	Total operating and administrative expenses. Add lines 13 through 23	9,980.	3,386.		6,425.
25	Contributions, gifts, grants paid	15,000.			15,000.
26	Total expenses and disbursements. Add lines 24 and 25	24,980.	3,386.		21,425.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	-13,030.			
b	Net investment income (if negative, enter -0-)		8,564.		
c	Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	344.	281.	281.
	2 Savings and temporary cash investments	9,556.	11,149.	11,149.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 6	295,727.	281,167.	350,948.	
14 Land, buildings, and equipment: basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	305,627.	292,597.	362,378.	
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			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/>			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/>			
	26 Capital stock, trust principal, or current funds	305,627.	292,597.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	28 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	29 Total net assets or fund balances	305,627.	292,597.	
30 Total liabilities and net assets/fund balances	305,627.	292,597.		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	305,627.
2 Enter amount from Part I, line 27a	2	-13,030.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	292,597.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	292,597.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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 PUBLICLY TRADED SECURITIES	P	09/26/18	04/26/19
b PUBLICLY TRADED SECURITIES	P	VARIOUS	12/31/19
c CAPITAL GAINS DIVIDENDS			
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 683.		700.	-17.
b 20,746.		19,500.	1,246.
c 2,495.			2,495.
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) 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			-17.
b			1,246.
c			2,495.
d			
e			

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	3,724.
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). If (loss), enter -0- in Part I, line 8		3	N/A

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 doesn't 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))
2018	9,328.	345,690.	.026984
2017	10,937.	338,794.	.032282
2016	10,821.	317,196.	.034115
2015	20,806.	333,664.	.062356
2014	16,964.	349,939.	.048477

2 Total of line 1, column (d)	2	.204214
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	.040843
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	339,290.
5 Multiply line 4 by line 3	5	13,858.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	86.
7 Add lines 5 and 6	7	13,944.
8 Enter qualifying distributions from Part XII, line 4	8	21,425.

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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	86.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b			
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	86.
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	86.
6 Credits/Payments:			
a 2019 estimated tax payments and 2018 overpayment credited to 2019	6a	280.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
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	280.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	194.	
11 Enter the amount of line 10 to be: Credited to 2020 estimated tax <input checked="" type="checkbox"/> 194. Refunded <input type="checkbox"/> 0.	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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the 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.		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 <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 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.		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? If "Yes," attach a conformed copy of the changes		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? If "Yes," attach the statement required by General Instruction T		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? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered See instructions. <input checked="" type="checkbox"/> 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	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 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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		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		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>HTTPS://WWW.BOH.COM/SITES/FOUNDATION/INDEX.ASP</u>	X	
14 The books are in care of ► <u>BANK OF HAWAII</u> Telephone no. ► <u>808-694-4525</u> Located at ► <u>130 MERCHANT STREET, HONOLULU, HI</u> ZIP+4 ► <u>96813</u>		
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	N/A
16 At any time during calendar year 2019, 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 ►		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 checked="" type="checkbox"/> Yes <input 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 ► <input type="checkbox"/>	1b	X
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 2019?	1c	X
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 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► _____ 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 c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____	2b	
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 2019 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2019?	4a	X
	4b	X

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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))?

☐ 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 ☒ Nob 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
Organizations relying on a current notice regarding disaster assistance, check here

N/A

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?

N/A

☐ Yes ☐ 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?

☐ Yes ☒ Nob Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
If "Yes" to 6b, file Form 8870.

6b

X

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?

N/A

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(s) 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, and foundation managers and their compensation.

(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
BANK OF HAWAII	CO-TRUSTEE			
P.O. BOX 3170				
HONOLULU, HI 96802-3170	1.00	4,944.	0.	0.
STEVEN AI	CO-TRUSTEE			
P.O. BOX 3170				
HONOLULU, HI 96802-3170	0.30	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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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	337,159.
b	Average of monthly cash balances	1b	7,298.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	344,457.
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	344,457.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,167.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	339,290.
6	Minimum investment return. Enter 5% of line 5	6	16,965.

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	16,965.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	86.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	86.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	16,879.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	16,879.
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	16,879.

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	21,425.
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	21,425.
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	5	86.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	21,339.

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.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				16,879.
2 Undistributed income, if any, as of the end of 2019				
a Enter amount for 2018 only			2,279.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2019:				
a From 2014				
b From 2015				
c From 2016				
d From 2017				
e From 2018				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ 21,425.				
a Applied to 2018, but not more than line 2a			2,279.	
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 2019 distributable amount				16,879.
e Remaining amount distributed out of corpus	2,267.			
5 Excess distributions carryover applied to 2019 (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	2,267.			
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 2018. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				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)	0.			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	2,267.			
10 Analysis of line 9:				
a Excess from 2015				
b Excess from 2016				
c Excess from 2017				
d Excess from 2018				
e Excess from 2019	2,267.			

N/A

- b** Check box to indicate whether the foundation is a private operating foundation described in section

☐ 4942(1)(3) or ☒ 4942(1)(5)

- 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

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).)

NONE

- 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.

NONE

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

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

SEE STATEMENT - APPLICATION GUIDE

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

SEE STATEMENT - APPLICATION GUIDE

- c Any submission deadlines:

SEE STATEMENT - APPLICATION GUIDE

- 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 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 Paid during the year				
CHILDREN'S DISCOVERY CENTER 111 OHE ST HONOLULU, HI 96813			CHINA PROGRAM	10,000.
HONOLULU THEATRE FOR YOUTH 1149 BETHEL STREET, SUITE #700 HONOLULU, HI 96813			SUPPORT THE HTY PLAY - IN THE YEAR OF THE BOAR AND JACKIE ROBINSON.	5,000.
Total			3a	15,000.
b Approved for future payment				
NONE				
Total			3b	0.

Form 990-PF (2019)

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
BANK OF HAWAII	140.	140.	
TOTAL TO PART I, LINE 3	140.	140.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BANK OF HAWAII	10,581.	2,495.	8,086.	8,086.	
TO PART I, LINE 4	10,581.	2,495.	8,086.	8,086.	

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PREPARATION FEE	1,400.	420.		980.
TO FORM 990-PF, PG 1, LN 16B	1,400.	420.		980.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL EXCISE TAX	169.	0.		0.
TO FORM 990-PF, PG 1, LN 18	169.	0.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
MAINTENANCE FEES FOR TONG WO TONG CHINESE CEMETERY	3,467.	0.		3,467.	
TO FORM 990-PF, PG 1, LN 23	3,467.	0.		3,467.	

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	6
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
SEE STATEMENT - INV	COST	281,167.	350,948.	
TOTAL TO FORM 990-PF, PART II, LINE 13		281,167.	350,948.	

GEE HING CHINESE COMPANY CHARITABLE TRUST
EIN #99-6052196
FORM 990-PF, PART II LINE 13
OTHER INVESTMENTS
FYE 12/31/2019

Description	Units	Book Value	Market Value
066922204 ISHARES S&P 500 INDEX FUND	111.169	27,208.51	42,546.60
09253F879 ISHARES MSCI EAFE INTERNATIONAL INDEX FUND	1414.898	16,457.20	19,624.64
256206103 DODGE & COX INTERNATIONAL STOCK FUND	113.053	4,206.85	4,929.11
31428Q101 FEDERATED TOTAL RETURN BOND FUND	3237.911	35,551.66	35,843.67
38142Y773 GOLDMAN SACHS LARGE CAP VALUE FD - INST	624.226	7,594.40	9,494.48
38144N593 GOLDMAN SACHS INTERNATIONAL SMALL CAP INSIGHTS INSTL	603.863	6,540.75	7,222.20
41664R184 HARTFORD CORE EQUITY - R6	322.836	9,267.78	11,434.85
47803W406 JOHN HANCOCK III DISC M/C-IS	542.561	7,142.22	12,082.83
56062X641 MAINSTAY LARGE CAP GROWTH FUND CL I	1037.971	6,491.27	10,535.41
577130834 MATTHEWS PACIFIC TIGER FUND CL INS	133.562	3,829.74	3,834.57
74144Q203 T ROWE PRICE INSTITUTIONAL EMERGING MARKETS EQUITY FUND	105.116	3,315.90	4,473.74
74316J458 CONGRESS MID CAP GROWTH-INS	521.487	7,050.50	11,561.37
74316J490 BECKER VALUE EQUITY FD-INST	542.913	10,432.33	10,147.04
921909818 VANGUARD TOTAL INTL ST INDEX FUND-ADM	828.932	21,724.27	24,760.20
921937603 VANGUARD TOTAL BOND MARKET INDEX FUND ADM	6826.247	73,438.82	75,430.03
922908728 VANGUARD TOTL STK MKT IND-AD	778.416	36,475.97	62,031.97
94984B348 WELLS FARGO ADVANTAGE INTERNATIONAL EQUITY FUND - I	417.986	4,439.01	4,994.93
Total Other Investments		281,167.18	350,947.64

GEE HING CHINESE COMPANY CHARITABLE TRUST

Bank of Hawaii and Steven C. Ai, Co-Trustees

Grant Application Information - Program**Policy**

Applications for grants must be qualified tax-exempt 501 (c)(3) charitable organizations in the State of Hawaii. The Trust strives for the perpetual care and enhancement of the Tong Wo Tong Chinese Cemetery in Keauhou, Hawaii; and is intended to provide financial help for the promotion of Chinese culture and preservation of the history of Chinese in the State of Hawaii. The primary emphasis is on programs and projects in Kona, secondarily on the Island of Hawaii, and third throughout the remainder of the State.

Eligibility Criteria

Programs and projects must promote Chinese culture and the preservation of Chinese history.

Deadline Date

Proposals must be delivered or postmarked by SEPTEMBER 30.

APPLICATION PROCEDURES (A through C)**Submit three (3) completed sets of the proposal containing:**

(A) Funding Request cover sheet, which can be copied from the sample provided on Page 3.

(B) Proposal Narrative - **Use these 6 headings as listed** (Maximum 3 pages, 12-point font.)

- 1) **Organization**: Briefly describe your organization's mission and programs.
- 2) **Population to be Served**: If applicable, provide an estimated UNDUPLICATED number and age range of the eligible individuals you propose to serve.
- 3) **Program/Project**: Describe in layman terms using specific information. (Acronyms must be explained in the narrative and budgets.)
- 4) **Goals & Objectives**: Separately list each goal with corresponding objective, and specifically describe how the goal will be accomplished through the objective.
- 5) **Evaluation**: Provide information on how and/or what the following measures are that will be used to evaluate the program/project.
 - Process Measures - extent to how the program/project will be implemented
 - Outcome Measures - effectiveness in meeting goals and objectives
- 6) **Staff**: Describe the qualifications of the staff or volunteers who will oversee and coordinate the program/project. (This may be attached as a separate sheet under Section C below.)

(C) Attach the following 5 items in the order listed to each of the 3 sets of the proposal:

1. Program/Project Budget (with timeline) - provide the following information:
 - a. Income - include sources, amounts, restrictions, and whether secured or unsecured.
 - b. Expenses - include all expenses.
 - c. Adjustments to be made should anticipated funding not come in.
2. Organization's current operating budget (indicate start and end date of fiscal year).
3. Organization's Financial Statement (Income Statement & Balance Sheet) for the most recently completed fiscal year (indicate start and end date of fiscal year).
4. Current list of governing board members, including their professional or community affiliation.
5. IRS 501 (c)(3) determination letter. (First time applicants only)

THE FOLLOWING RESTRICTIONS APPLY:

Recipient organizations must submit a progress/interim report before an additional funding request will be considered. A Final Report must be submitted no later than 14 months after the date of the award. The Trust does not accept proposals from organizations with overdue reports.

Deadline:

Applications must be delivered or postmarked by September 30.

Notification of the Trustees' final decisions will be made approximately 60 days after deadline.

Proposals are to be sent to the following mailing address:

Postal Service

Gee Hing Chinese Company Charitable Trust
c/o Bank of Hawaii
Charitable Foundation Services #758
P.O. Box 3170
Honolulu, HI 96802

Delivery Address

Gee Hing Chinese Company Charitable Trust
c/o Bank of Hawaii
Charitable Foundation Services #758
130 Merchant St., Suite 530
Honolulu, HI 96813

Contact Information for Gee Hing Chinese Company Charitable Trust:

Carol Tom, Vice President & Sr. Trust Officer
email: carol.tom@boh.com
Phone: 808-694-4525

Karen Tierra, Fiduciary Administrator
email: karen.tierra@boh.com
Phone: (808) 694-4399
Fax: (808) 694-4006

Neighbor Islands call toll-free: 1-808-272-7262

Gee Hing Chinese Company Charitable Trust

Bank of Hawaii and Steven C. Ai, Co-Trustees

Funding Request Cover Sheet - Program

Organization Information (Must be a 501 (c) (3) tax-exempt organization)

Name: _____

Address: _____

Phone: _____ Fax: _____

Website: _____

Executive director of applicant organization (If no ED, name of chief compensated staff person.)

Name: _____ Title: _____

Address: _____

Phone: _____ Email: _____

Contact person for this application

Name: _____ Title: _____

Address: _____

Phone: _____ Email: _____

Project Information

Project Title: _____

Amount requested: \$ _____

Purpose of project (one sentence): _____

Two signatures are required_____
Executive Director (Chief Compensated Staff)_____
Board Chair or President (Chief volunteer)_____
Print or Type Name and Title_____
Date_____
Print or Type Name and Title_____
Date

GEE HING CHINESE COMPANY CHARITABLE TRUST

Bank of Hawaii and Steven C. Ai, Co-Trustees

Grant Application Information - General Capital**Policy**

Applications for grants must be qualified tax-exempt 501 (c)(3) charitable organizations in the State of Hawaii. The Trust strives for the perpetual care and enhancement of the Tong Wo Tong Chinese Cemetery in Keauhou, Hawaii; and is intended to provide financial help for the promotion of Chinese culture and preservation of the history of Chinese in the State of Hawaii. The primary emphasis is on programs and projects in Kona, secondarily on the Island of Hawaii, and third throughout the remainder of the State.

Eligibility Criteria

Capital projects or equipment for organizations that promote Chinese culture and preservation of Chinese history.

General Capital - Under \$20,000

General Capital requests are for capital projects or equipment having a total cost under \$20,000.

- General Capital grants are provided for the purchase of equipment, and renovations of buildings. The Trust does not provide grants for the purchase of real estate; nor does it provide grants for deficit funding or for endowments.
- Generally, the Trust prefers to be one of several contributors, expecting the organization to acquire needed funds from several sources to assure the project is completed at a specific time and/or in a timely manner.

Deadline Date

Proposals must be delivered or postmarked by SEPTEMBER 30.

APPLICATION PROCEDURES (A through C)**Submit three (3) completed sets of the proposal containing:**

(A) Funding Request cover sheet, which can be copied from the sample provided on Page 3.

(B) Proposal Narrative - **Use these 6 headings as listed** (Maximum 3 pages, 12-point font.)

- 1) **Organization:** Briefly describe your organization's mission and programs.
- 2) **Population to be Served:** If applicable, provide an estimated UNDUPLICATED number and age range of the eligible individuals you propose to serve.

- 3) **Capital Project/Equipment**: Describe project in layman terms using specific information. (Acronyms must be explained in the narrative and budgets.)
- 4) **Goals & Objectives**: Separately list each goal with corresponding objective, and specifically describe how the goal will be accomplished through the objective.
- 5) **Evaluation**: Provide information on how and/or what the following measures are that will be used to evaluate the program/project.
 - o Process Measures - how the project will be implemented
 - o Outcome Measures - effectiveness in meeting goals and objectives
- 6) **Staff**: Describe the qualifications of the staff or volunteers who will oversee and coordinate the capital project or the purchase of equipment. (This may be attached as a separate sheet under Section C below.)

(C) Attach the following 5 items in the order listed to each of the 3 sets of the proposal:

1. Capital Project/Equipment Budget (with timeline) - provide the following information:
 - a. Income - include sources, amounts, restrictions, and whether secured or unsecured.
 - b. Expenses - include all expenses.
 - i. Validation of estimated costs from vendor is required.
 - c. Adjustments to be made should anticipated funding not come in.
2. Organization's current operating budget (indicate start and end date of fiscal year).
3. Organization's Financial Statement (Income Statement & Balance Sheet) for the most recently completed fiscal year (indicate start and end date of fiscal year).
4. Current list of governing board members, including their professional or community affiliation.
5. IRS 501(c)(3) determination letter. (First time applicants only)

THE FOLLOWING RESTRICTIONS APPLY:

Recipient organizations must submit a progress/interim report before an additional funding request will be considered. A Final Report must be submitted no later than 14 months after the date of the award. The Trust does not accept proposals from organizations with overdue reports.

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Applications must be delivered or postmarked by September 30.

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c/o Bank of Hawaii
Charitable Foundation Services #758
130 Merchant St., Suite 530
Honolulu, HI 96813

Contact Information for Gee Hing Chinese Company Charitable Trust:

Carol Tom, Vice President & Sr. Trust
Officer email: Carol.Tom@boh.com
Phone: 808-694-4525

Karen Tierra, Fiduciary Administrator
email: Karen.Tierra@boh.com
Phone: (808) 694-4399
Fax: (808) 694-4006

Neighbor Islands call toll-free: 1-808-272-7262

Gee Hing Chinese Company Charitable Trust

Bank of Hawaii and Steven C. Ai, Co-Trustees

Funding Request Cover Sheet – General Capital**Organization Information** (Must be a 501 (c) (3) tax-exempt organization)

Name: _____

Address: _____

Phone: _____ Fax: _____

Website: _____

Executive director of applicant organization (If no ED, name of chief compensated staff person.)

Name: _____ Title: _____

Address: _____

Phone: _____ Email: _____

Contact person for this application

Name: _____ Title: _____

Address: _____

Phone: _____ Email: _____

Project Information

Project Title: _____

Amount requested: \$_____

Purpose of project (one sentence): _____

Two signatures are required_____
Executive Director (Chief Compensated Staff)_____
Board Chair or President (Chief volunteer)_____
Print or Type Name and Title Date_____
Print or Type Name and Title Date