



**League of Women Voters of Honolulu
Education Fund, Inc.**

49 S. Hotel St. #314 • Honolulu, HI 96813
808-531-7448 • 808-599-5669 (fax)

THE LEAGUE OF WOMEN VOTERS OF HONOLULU EDUCATION FUND, INC.

(Incorporated on January 23, 2001)

PURPOSE

To promote political responsibility of representative government by sponsoring and coordinating educational programs for the general public in regard to civic needs, governmental processes, and the results of actions taken by states and counties; To develop and maintain a repository of information of assistance to persons or organizations engaged in educational programs regarding civic responsibility and the process of representative government; Provided such activities are strictly limited to charitable and educational purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code as amended.

HISTORY

After the demise of the League of Women Voters of Hawaii Education Fund many years ago, several members of the League voiced their intent to leave money to the League of Women Voters of Honolulu Education Fund. The Honolulu Board then decided to incorporate such an Education Fund.

PAWS (Protect Ala Wai Skyline) of which I was a director, disbanded early in 2001 and contributed \$7,295 to the League of Women Voters of Honolulu Education Fund and the Estate of Adeline Schutz contributed \$5,000. We were in business.

STATEMENT OF INCOME AND EXPENSE FOR THE PERIOD 1/23/01 to 11/01/05

UNRESTRICTED GRANTS AND CONTRIBUTIONS

5/2001 - PAWS	\$ 7,295.00
6/2001 - Estate of Adeline Schutz	5,000.00
2002-2004 - Individual contributions	810.00
2001-2005 - Bank interest	304.51
9/2004 - Alice Scott Fund held at LWVUSEF	15,203.53
	\$ 28,613.84

RESTRICTED GRANTS

5/2002 - Hawaii Foundation (Friends of Public Education)	1,542.00
9/2002 - Pro Democracy Initiative	1,000.00
8/2004 - LWVUS Ed Fund	1,612.08
8/2004 - Calif Community Foundation (Hauser Charitable Trust)	7,000.00
10/04-8/2005 - LWV Kauai Election Education Project	8,050.00
	\$ 19,204.08

EXPENSES FROM UNRESTRICTED FUNDS

Set-up costs (legal, filing, minute bk, stationery, IRS)	\$ 2,987.85
Rents (6/2001-12/2005 @ 123.05)	6,767.64
Miscellaneous (filing fees, bank fees, etc)	775.00
Grant to Kokua Council for Silver Legislature	500.00
(BALANCE IN UNRESTRICTED FUNDS \$17,583.35)	
	<hr/>
	(\$ 11,030.49)

BALANCES FROM RESTRICTED FUNDS, MINUS EXPENSES

LWVUS & Hauser Charitable Trust	8,612.08
(J I Conference \$1619.38, Ad \$497.05)	(2,116.43)

BALANCE IN ACCOUNT \$ 6,495.65

LWV KAUAI ELECTION PROJECT	\$ 8,050.00
(Video \$500, Design \$515, Ethics \$847.81, Hon Adv \$5,164.71)	(7,027.52)

BALANCE IN ACCOUNT \$ 1,022.48

Friends of Education BALANCE IN ACCOUNT \$ 1,542.00

Pro Democracy Initiative BALANCE IN ACCOUNT \$ 1,000.00

TOTAL BALANCE IN ACCOUNT \$ 10,060.13

GRAND TOTAL OF UNRESTRICTED \$17,583.35 + RESTRICTED \$10,060.13 = \$ 27,643.48

SUMMARY

The basic cost of rents, bank fees, filing fees and miscellaneous, at today's rates total approximately \$1,700 per year if no grants are given for any worthy projects such as the Silver Legislature.

To offset the depletion of unrestricted funds and keep the Ed Fund fiscally viable, we are proposing to initiate a surcharge of 2% of the total budget of an Ed Fund project to be used as unrestricted funds.

Arlene Ellis
Ed Fund president

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAR - 1 2005

Employer Identification Number:
97-0355692
DLN:
605039052
Contact Person:
D. A. DOWNING ID# 31805
Contact Telephone Number:
(877) 829-5500

LEAGUE OF WOMEN VOTERS OF
HONOLULU EDUCATION FUND INC
C/O ARLENE K ELLIS
40 S HOTEL ST 314
HONOLULU, HI 96813-3104

Advance Ruling Period Ending Date:
MARCH 31, 2005

Dear Applicant:

This is the advance ruling follow-up mentioned in your exemption letter. The exemption letter stated you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and that during your advance ruling period you would be treated as a publicly supported organization and not as a private foundation. It also stated that at the end of your advance ruling period you would have to establish that you were, in fact, a publicly supported organization.

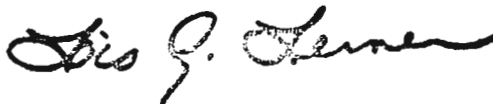
Our records indicate that your advance ruling period has ended. You need to establish that you are a publicly supported organization under either sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2) of the Code. Therefore, complete the enclosed Form 8734, Support Schedule for Advance Ruling Period, for the tax years in your advance ruling period and send it to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If we do not receive this information within 90 days after the end of your advance ruling period, we will presume that you are a private foundation.

If you have any questions regarding this matter, please call our toll-free number between the hours of 8:00 a.m. - 6:30 p.m. Eastern time.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Form 8734

Letter 1046 (DO/CG)

Internal Revenue Service
Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: June 27, 2005

Employer Identification Number:
97-0355692

Document Locator Number:
17053-169-74806-5

Toll Free Number: 877-829-5500

FAX Number: 513-263-3756

LEAGUE OF WOMEN VOTERS OF HONOLULU EDUCATION FUND
INC
49 S HOTEL ST STE 314
HONOLULU, HI 96813

Acknowledgement of Your Request

We received your Form 8734, Support Schedule for Your Advance Ruling, or other information regarding your public support status. When communicating with us, please refer to the employer identification number and document locator number shown above.

Your tax exempt status under section 501(c)(3) of the Internal Revenue Code remains in effect.

What Happens Next?

The information you submitted was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some cases based on this review. If this is the case, you will receive a letter stating that you are a publicly supported organization.

If the review indicates that additional information or changes are necessary, your case will be assigned to an Exempt Organization Specialist in Cincinnati who will call or write you. We assign cases in the order we receive them.

If the additional information indicates that you meet one of the public support tests, you will receive a letter stating that you are a publicly supported organization. If the public support tests are not met, we will send you a letter re-classifying you as a private foundation. That letter will tell you why we believe you do not meet the public support tests, and will include a complete explanation of your appeal rights.

How long will this process take?

Normally, you may expect to hear from us within 120 days. If you do not, you may call our toll free number between the hours of 8:30 a.m. and 5:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your case. If you would rather write than call, please include a copy of this notice with your correspondence.

OGDEN UT 84201-0038

003191.260690.0012.001 1 MB 0.326 690



LEAGUE OF WOMEN VOTERS OF HONOLULU
% ARLENE K ELLIS
49 S HOTEL ST STE 314
HONOLULU HI 96813-3143895

003191

*Arlene This relates
to Ed. Fund*

*ITP
9703, 5042*

Feb

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

Use for payments

BODCD-TE
0437727292

Letter Number: LTR3734C
Letter Date : 2006-01-18
Tax Period : 200503

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0038



970355692

LEAGUE OF WOMEN VOTERS OF HONOLULU
% ARLENE K ELLIS
49 S HOTEL ST STE 314
HONOLULU HI 96813-3143895

Support Schedule for Advance Ruling Period

Please refer to the separate instructions for assistance in completing this schedule. For additional help, call IRS Exempt Organizations Customer Services toll free at 1-877-829-5500.

OMB No. 1545-1836

For tax years beginning 1/23/2001, and ending 3/31/05, 2005

Print or type. See Specific Instructions.	Name of organization <u>LEAGUE OF WOMEN VOTERS OF HONOLULU EDUCATION FUND, INC</u>		Employer identification number :
	Number and street (or P.O. box number if mail is not delivered to street address) <u>49 S HOTEL STREET</u>	Room/Suite <u>314</u>	Telephone number <u>(808) 591-7448</u>
	City or town, state, and ZIP + 4 <u>HONOLULU HI 96813-3104</u>		E-mail address Fax number <u>(808) 599-5669</u>

- Note:
- Get **Schedule A (Form 990 or 990-EZ)**, **Organization Exempt Under Section 501(c)(3)**, and its separate instructions before you complete this form.
 - If you did not receive any support for a given year, show financial data for the year by indicating -0- or none.
 - Year 1 should reflect support received as of the date legally organized, unless otherwise specified in the determination letter.
 - Organizations that filed Form 990 or 990-EZ will be able to use information reported on Schedule A, Part IV-A, to complete this form.

Calendar year (or fiscal year beginning in) ▶	(a) Year 5 <u>4/1/04-05</u>	(b) Year 4 <u>4/1/03-04</u>	(c) Year 3 <u>4/1/02-03</u>	(d) Year 2 <u>4/1/01-02</u>	(e) Year 1 (See Note above.)	(f) Total of Years 1 through 5
1 Gifts, grants, and contributions received. (Do not include unusual grants. See line 14.)	<u>31,726</u>	<u>0</u>	<u>2,552</u>	<u>12,395</u>	<u>0</u>	<u>47,673</u>
2 Membership fees received	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
3 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 . .	<u>108</u>	<u>10</u>	<u>34</u>	<u>155</u>	<u>0</u>	<u>307</u>
5 Net income from unrelated business activities not included in line 4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 Tax revenues levied for your benefit and either paid to you or expended on your behalf	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 Other income. Attach a schedule. Do not include gain (or loss) from sale of capital assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9 Total of lines 1 through 8	<u>31,834</u>	<u>10</u>	<u>2,586</u>	<u>13,550</u>	<u>0</u>	<u>47,980</u>
10 Line 9 minus line 3	<u>31,834</u>	<u>10</u>	<u>2,586</u>	<u>13,550</u>	<u>0</u>	<u>47,980</u>
11 Enter 1% of line 9	<u>318.34</u>	<u>.01</u>	<u>25.68</u>	<u>135.50</u>	<u>0</u>	

12 If you are an organization that normally receives a substantial part of your support from a governmental unit or from the general public, complete lines 12a through 12f. (Sections 509(a)(1) and 170(b)(1)(A)(vi)). If you want the IRS to compute your public support test as a section 509(a)(1) and 170(b)(1)(A)(vi) organization, complete only lines 12a and 12b.

a	Enter 2% of amount in column (f), line 10	▶	12a	959.60
b	Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for Year 5 through Year 1 exceeded the amount shown in line 12a. Enter the total of all these excess amounts <i>ESTATE OF ADELINE SCHULTZ</i> ▶		12b	5000.00
c	Total support for section 509(a)(1) test: Enter line 10, column (f).	▶	12c	5000
d	Add: Amounts from column (f) for lines: 4 <u>307</u> 5 <u>0</u> 8 <u>0</u> 12b <u>5,000</u>	▶	12d	
e	Public support (line 12c minus line 12d total)	▶	12e	
f	Public support percentage (line 12e (numerator) divided by line 12c (denominator))	▶	12f	%

13 If you are an organization that normally receives: (1) more than 33 1/3% of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, and (2) no more than 33 1/3% of your support from gross investment income and net unrelated business taxable income from businesses acquired by the organization after June 30, 1975, complete lines 13a through 13h. (Section 509(a)(2)). If you want the IRS to compute your public support test as a section 509(a)(2) organization, complete only lines 13a and 13b.

a For amounts included in lines 1, 2, and 3 that were received from a "disqualified person," attach a list showing the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:
(Year 5) 0 (Year 4) 0 (Year 3) 0 (Year 2) 5,000 (Year 1) 0

b For any amount included in line 3 that was received from each person (other than "disqualified persons"), attach a list showing the name of, and amount received for each year, that was more than the larger of (1) the amount on line 11 for the year or (2) \$5,000. (Include in the list organizations as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:
(Year 5) 0 (Year 4) 0 (Year 3) 0 (Year 2) 5,000 (Year 1) 0

c	Add: Amounts from column (f) for lines: 1 _____ 2' _____ 3 _____ 6 _____ 7 _____	▶	13c	
d	Add: Line 13a total _____ and line 13b total _____	▶	13d	
e	Public support (line 13c total minus line 13d total)	▶	13e	
f	Total support for section 509(a)(2) test: Enter amount from line 9, column (f). ▶	13f		
g	Public support percentage (line 13e (numerator) divided by line 13f (denominator))	▶	13g	%
h	Investment income percentage (line 4, column (f) (numerator) divided by line 13f (denominator))▶		13h	%

14 Unusual Grants: For an organization described in line 12 or 13 that received any unusual grants during Year 5 through Year 1, attach a list showing for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 1.

List the amount of unusual grants excluded for each year below.

(Year 5) _____ (Year 4) _____ (Year 3) _____ (Year 2) _____ (Year 1) _____

15 Please list the name and telephone number of an officer, director, or trustee who can be contacted during business hours if we need more information. If someone other than an officer, director, or trustee will represent the organization, attach a properly completed Form 2848, Power of Attorney.

Name: _____
Type or print name and title.

Phone: () _____ Fax Number (if available): () _____

Please Sign Here

I declare under the penalties of perjury that I am authorized to sign this form on behalf of the above organization and that I have examined this form, including the accompanying attachments, and to the best of my knowledge it is true, correct, and complete.

Signature of officer, director, or trustee _____ Date _____

Type or print name and title or authority of signer _____

