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CLIENT'S COPY

TAX RETURN FILING INSTRUCTIONS

FORM 990-EZ

FOR THE YEAR ENDING
DECEMBER 31, 2006

Prepared for	HAWAII CHAPTER MILITARY OFFICERS ASSOCIATION OF AMERICA (MOAA) P.O. BOX 1185 KAILUA, HI 96734-1185
Prepared by	
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027
Return must be mailed on or before	MAY 15, 2007
Special Instructions	THE RETURN SHOULD BE SIGNED AND DATED.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations, and controlling organization as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.
▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No. 1545-1150

2006

Open to Public Inspection

A For the 2006 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization HAWAII CHAPTER MILITARY OFFICERS ASSOCIATION OF AMERICA (MOAA) Number and street (or P.O. box, if mail is not delivered to street address) Room/suite P.O. BOX 1185 City or town, state or country, and ZIP + 4 KAILUA, HI 96734-1185	D Employer identification number 99-1082437 E Telephone number 808-261-2282 F Group Exemption Number ▶
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).
 G Accounting method: Cash Accrual
 Other (specify) ▶

I Website: ▶ **HTTP://WWW.MOAA-HAWAII.ORG**
 J Organization type (check only one) — 501(c) (19) ◀ (insert no.) 4947(a)(1) or 527
 H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **30,518.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 47 of the instructions.)

	Description	Line	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	9,897.
	2 Program service revenue including government fees and contracts	2	19,257.
	3 Membership dues and assessments	3	
	4 Investment income	4	1,364.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	
	6 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b		
c Net income or (loss) from special events and activities (line 6a less line 6b)	6c		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c		
8 Other revenue (describe ▶ _____)	8		
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	30,518.	
Expenses	10 Grants and similar amounts paid	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	50.
	14 Occupancy, rent, utilities, and maintenance	14	550.
	15 Printing, publications, postage, and shipping	15	8,414.
	16 Other expenses (describe ▶ SEE STATEMENT 1)	16	22,880.
17 Total expenses (add lines 10 through 16)	17	31,894.	
Net Assets	18 Excess or (deficit) for the year (line 9 less line 17)	18	-1,376.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	31,635.
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3	20	1,036.
	21 Net assets or fund balances at end of year (combine lines 18 through 20)	21	31,295.

Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ. (See page 51 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	7,811.	4,236.
23 Land and buildings		
24 Other assets (describe ▶ SEE STATEMENT 2)	24,977.	27,374.
25 Total assets	32,788.	31,610.
26 Total liabilities (describe ▶ ISLAND PRINTERS)	1,153.	315.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	31,635.	31,295.

**HAWAII CHAPTER MILITARY OFFICERS
ASSOCIATION OF AMERICA (MOAA)**

Form 990-EZ (2006)

99-1082437 Page 2

Part III Statement of Program Service Accomplishments (See page 51 of the instructions.)		Expenses
What is the organization's primary exempt purpose? SEE STATEMENT 5		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
28	SEE STATEMENT 4	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	ENCOURAGE SERVICE IN THE UNIFORMED SERVICES OF THE UNITED STATES BY SUPPORTING THE JUNIOR AND SENIOR ROTC PROGRAMS IN THE STATE OF HAWAII	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	SEE STATEMENT 6	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (attach schedule) _____	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a) _____	32 0.

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 52 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 7				

Part V Other Information (Note the statement requirement in General Instruction V.)			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	<input type="checkbox"/>	<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	<input type="checkbox"/>	<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.			
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)	36	<input type="checkbox"/>	<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.			
b	Did the organization file Form 1120-POL for this year?	37b	<input type="checkbox"/>	<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	<input type="checkbox"/>	<input type="checkbox"/>
39	501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9	39a	<input type="checkbox"/>	<input type="checkbox"/>
b	Gross receipts, included on line 9, for public use of club facilities	39b	<input type="checkbox"/>	<input type="checkbox"/>

Form **990-EZ** (2006)

FORM 990-EZ OTHER EXPENSES STATEMENT 1

DESCRIPTION	AMOUNT
OFFICE SUPPLIES	370.
WEB SITE	250.
COMMUNITY SERVICE	8,950.
MONTHLY MEMBERSHIP DINNER/LUNCHEON	13,196.
BANK FEES	114.
TOTAL TO FORM 990-EZ, LINE 16	22,880.

FORM 990-EZ OTHER ASSETS STATEMENT 2

DESCRIPTION	BEG. OF YEAR	END OF YEAR
USAA GROWTH FUND	3,272.	3,257.
USAA INCOME FUND	11,544.	12,025.
USAA INCOME STOCK FUND	10,161.	12,092.
TOTAL TO FORM 990-EZ, LINE 24	24,977.	27,374.

FORM 990-EZ OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
NET CHANGE IN MARKET VALUE OF INVESTMENTS	1,036.
TOTAL TO FORM 990-EZ, LINE 20	1,036.

FORM 990-EZ STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 4

STATEMENT

PROMOTE FELLOWSHIP, INTERACTION, AND COMRADERIE BETWEEN AND AMONG ACTIVE AND RETIRED MEMBERS OF THE UNIFORMED SERVICES OF THE UNITED STATES, AND THEIR SPOUSES, BY HOSTING MONTHLY MEMBERSHIP LUNCHEONS/DINNERS FOR MEMBERS AND GUESTS.

GRANTS

EXPENSES

TO FORM 990-EZ, LINE 28

FORM 990-EZ PART III - STATEMENT OF ORGANIZATION'S STATEMENT 5
PRIMARY EXEMPT PURPOSE

EXPLANATION

LOCAL CHAPTER OF THE MILITARY OFFICERS ASSOCIATION OF AMERICA, WHICH IS A NATIONAL ORGANIZATION WHICH FOSTERS AND PROMOTES FELLOWSHIP, INTERACTION AND COMRADERIE BETWEEN AND AMONG ACTIVE AND RETIRED OFFICERS OF THE UNIFORMED SERVICES OF THE UNITED STATES.

FORM 990-EZ STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 6

STATEMENT

SUPPORT MILITARY AND COMMUNITY SUPPORT ORGANIZATIONS, AND FOSTER COMMUNITY AWARENESS AND SUPPORT FOR THE MILITARY AND ISSUES AFFECTING THE MILITARY BY PARTICIPATING IN VARIOUS CEREMONIES AND PROGRAMS.

GRANTS

EXPENSES

TO FORM 990-EZ, LINE 30

FORM 990-EZ

PART IV - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 7

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE	
			BEN PLAN CONTRIB	EXPENSE ACCOUNT
JOHN HARMS P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR/PRESIDENT 0.00	0.	0.	0.
TOM MARZEC P.O. BOX 1185 - KAILUA, HI 96734-1185	1ST VICE PRESIDENT 0.00	0.	0.	0.
JIM GEBHARD P.O. BOX 1185 - KAILUA, HI 96734-1185	2ND VICE PRESIDENT 0.00	0.	0.	0.
STEVE MARX P.O. BOX 1185 - KAILUA, HI 96734-1185	3RD VICE PRESIDNET 0.00	0.	0.	0.
HELEN BAKER P.O. BOX 1185 - KAILUA, HI 96734-1185	SECRETARY 0.00	0.	0.	0.
C BRUCE SMITH P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR/CHAIRMAN 0.00	0.	0.	0.
NEIL CARMODY P.O. BOX 1185 - KAILUA, HI 96734-1185	TREASURER 0.00	0.	0.	0.
LOUIS CROMPTON P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR 0.00	0.	0.	0.
HANK HEYENGA P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR 0.00	0.	0.	0.
JACK MILLER P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR 0.00	0.	0.	0.
JOHN PETERS P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR 0.00	0.	0.	0.

HAWAII CHAPTER MILITARY OFFICERS ASSOCIA

99-1082437

GEORGE SULLIVAN	DIRECTOR			
P.O. BOX 1185 - KAILUA, HI				
96734-1185	0.00	0.	0.	0.
JUDITH BREITWIESER	DIRECTOR			
P.O. BOX 1185 - KAILUA, HI				
96734-1185	0.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990-EZ, PART IV		<u>0.</u>	<u>0.</u>	<u>0.</u>

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 8

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO