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## 2007 Tax Return(s)

**Prepared for** HAWAII CHAPTER MILITARY OFFICERS  
ASSOCIATION OF AMERICA (MOAA)  
CLIENT CODE: MOAA

**Account Number** 791519  
**Release Number** 2007.05000

**Prepared by** BANK OF HAWAII  
BOX 3170  
HONOLULU, HI  
96802-3170

**Processing** Date: 04/15/2008  
Time: 14:38:09

**Special  
Instructions**

**Messages**

## Return Information

### CAUTION

Form: 990-EZ Pg 1

- Form 990-EZ. Page 1, Part II. The ending cash amount includes a rounding adjustment of \$ -1. (20053)

### INFORMATIONAL

Form: 990-EZ Pg 3

- Form 990-EZ. Page 3, Part V, line 41. No information has been entered on Interview Form 8, to complete line 41 regarding the states to which the organization must report. Consequently, the notation "None" has printed on line 41. If this is not correct, use Interview Form 8, Boxes 30 through 43, to enter the appropriate information. (30081)
- Form 990-EZ. Page 2. The preparer's social security number and/or employer identification number have been left blank in accordance with the official IRS instructions. Only Section 4947(a)(1) nonexempt charitable trusts that are filing Form 990-EZ in lieu of Form 1041 are instructed to complete this information. If desired, an entry on Interview Form 9, Box 50, may be used to force this information to print. (30103)

Form: 990-EZ Pg 2

- Form 990-EZ. No entry has been made on Interview Form EZ-7, Box 52, to complete the personal benefit contract statement. Consequently, this statement has been produced with both questions answered as "No" indicating that the organization did not participate in any transactions involving personal benefit contracts. If this is not correct, please make the appropriate entry on Interview Form EZ-7, Box 52. (30145)



RDELONG - 04/15/08 01:47PM INTERVIEW FORM EZ-3

5,563.00

1,648.56

7,211.56

RDELONG - 04/15/08 09:12AM INTERVIEW FORM EZ-1

5,926.00

825.00

6,751.00

RDELONG - 04/15/08 09:13AM INTERVIEW FORM EZ-1

525.00

4,915.00

5,440.00

RDELONG - 04/15/08 09:18AM INTERVIEW FORM EZ-1

9,565.00

5,380.00

14,945.00

RDELONG - 04/15/08 09:20AM INTERVIEW FORM EZ-3

79.00

6,102.75

3,316.25

9,498.00

RDELONG - 04/15/08 09:20AM INTERVIEW FORM EZ-3

652.44

200.00

852.44

List

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RDELONG - 04/15/08 09:21AM INTERVIEW FORM EZ-3

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5,000.00  
2,075.00  
375.00  
973.33

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8,423.33

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RDELONG - 04/15/08 09:23AM INTERVIEW FORM EZ-3

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314.00  
225.00

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539.00

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RDELONG - 04/15/08 09:25AM INTERVIEW FORM EZ-3

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99.00  
253.75

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352.75

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List

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## 2007 Return Summary

HAWAII CHAPTER MILITARY OFFICERS  
ASSOCIATION OF AMERICA (MOAA)

99-1082437

FORM 990-EZ:

TOTAL REVENUE	30,259.
TOTAL EXPENSES	29,525.
EXCESS <DEFICIT>	734.
BEGINNING NET ASSETS	31,295.
CHANGES IN NET ASSETS	0.
ENDING NET ASSETS (PART I)	32,029.

BALANCE SHEET ANALYSIS

ENDING TOTAL ASSETS	32,042.
ENDING TOTAL LIABILITIES	13.
ENDING TOTAL NET ASSETS OR FUND BALANCES (PART II)	32,029.
ENDING TOTAL ASSETS MINUS LIABILITIES AND NET ASSETS	0.
ENDING NET ASSETS DIFFERENCE BETWEEN PART I AND PART II	0.

# TAX RETURN FILING INSTRUCTIONS

FORM 990-EZ

FOR THE YEAR ENDING  
DECEMBER 31, 2007

<b>Prepared for</b>	HAWAII CHAPTER MILITARY OFFICERS ASSOCIATION OF AMERICA (MOAA) P.O. BOX 1185 KAILUA, HI 96734-1185
<b>Prepared by</b>	
<b>Amount due or refund</b>	NOT APPLICABLE
<b>Make check payable to</b>	NOT APPLICABLE
<b>Mail tax return and check (if applicable) to</b>	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027
<b>Return must be mailed on or before</b>	MAY 15, 2008
<b>Special Instructions</b>	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 organizations 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

# 2007

**Open to Public Inspection**

**A For the 2007 calendar year, or tax year beginning and ending**

Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> 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	<b>D Employer identification number</b> 99-1082437  <b>E Telephone number</b> 808-261-9430  <b>F Group Exemption Number</b> ▶
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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](http://WWW.MOAA-HAWAII.ORG)  
**H Check**  if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**J Organization type** (check only one) —  501(c) ( 19 ) ◀ (insert no.)  4947(a)(1) or  527

**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** ..... ▶ \$ **30,259.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 55 of the instructions.)

	Description	Code	Amount
<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received	1	5,440.
	2 Program service revenue including government fees and contracts	2	14,945.
	3 Membership dues and assessments	3	6,751.
	4 Investment income	4	
	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. Subtract line 5b from line 5a (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. Subtract line 6b from line 6a	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. Subtract line 7b from line 7a	7c		
8 Other revenue (describe ▶ <u>GAIN ON INVESTMENTS</u> )	8	3,123.	
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	30,259.	
<b>Expenses</b>	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	
	15 Printing, publications, postage, and shipping	15	9,498.
	16 Other expenses (describe ▶ <u>SEE STATEMENT 1</u> )	16	19,977.
17 <b>Total expenses.</b> Add lines 10 through 16	17	29,525.	
<b>Net Assets</b>	18 Excess or (deficit) for the year. Subtract line 17 from line 9	18	734.
	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	31,295.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	32,029.

**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 60 of the instructions.)

	Description	(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	4,236.	7,211.
23	Land and buildings		
24	Other assets (describe ▶ <u>USAA INVESTMENTS</u> )	27,374.	24,831.
25	<b>Total assets</b>	31,610.	32,042.
26	<b>Total liabilities</b> (describe ▶ <u>ISLAND PRINTERS</u> )	315.	13.
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	31,295.	32,029.

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

Form 990-EZ (2007)

99-1082437 Page 2

<b>Part III Statement of Program Service Accomplishments</b> (See page 60 of the instructions.)		<b>Expenses</b>
What is the organization's primary exempt purpose? <b>SEE STATEMENT 3</b>		(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.		
<b>28</b>	<b>SEE STATEMENT 2</b>	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>
<b>29</b>	<b>ENCOURAGE SERVICE IN THE UNIFORMED SERVICES OF THE UNITED STATES BY SUPPORTING THE JUNIOR AND SENIOR ROTC PROGRAMS IN THE STATE OF HAWAII</b>	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>
<b>30</b>	<b>SEE STATEMENT 4</b>	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>
<b>31</b>	Other program services (attach schedule) _____	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>
<b>32</b>	<b>Total program service expenses.</b> Add lines 28a through 31a _____	<b>32</b> <b>0.</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated. See page 61 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
<b>SEE STATEMENT 5</b>				

<b>Part V Other Information</b> (Note the statement requirement in General Instruction V.)			<b>Yes</b>	<b>No</b>
<b>33</b>	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	<b>33</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>34</b>	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	<b>34</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>35</b>	<i>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.</i>			
<b>a</b>	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	<b>35a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>35b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>36</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	<b>36</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. <b>37a</b> <b>0.</b>			
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?	<b>37b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>38a</b>	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?	<b>38a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	<b>38b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>39</b>	<b>501(c)(7) organizations.</b> Enter:			
<b>a</b>	Initiation fees and capital contributions included on line 9	<b>39a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities	<b>39b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Form **990-EZ** (2007)



FORM 990-EZ OTHER EXPENSES STATEMENT 1

DESCRIPTION	AMOUNT
OFFICE SUPPLIES	539.
WEB SITE	353.
COMMUNITY SERVICE	8,423.
MONTHLY MEMBERSHIP DINNER/LUNCHEON	9,623.
EQUIPMENT COSTS	852.
MISCELLANEOUS EXPENSE	187.
TOTAL TO FORM 990-EZ, LINE 16	19,977.

FORM 990-EZ STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 2

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 PRIMARY EXEMPT PURPOSE STATEMENT 3

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 4

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 5

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
TOM MARZEC P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR/PRESIDENT 0.00	0.	0.	0.
ALEX VANSTON 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.
PHILLIP ROTHER 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.
GEORGE SULLIVAN P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR 0.00	0.	0.	0.
JOHN HARMS P.O. BOX 1185 - KAILUA, HI 96734-1185	DIRECTOR 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 6

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