

THE THIRTIETH LEGISLATURE
APPLICATION FOR GRANTS
CHAPTER 42F, HAWAII REVISED STATUTES

Type of Grant Request:

Operating Capital

Legal Name of Requesting Organization or Individual: Db a:

Hawaii Restaurant Association Educational Foundation

Amount of State Funds Requested: \$ 80,000

Brief Description of Request (Please attach word document to back of page if extra space is needed):

Funding to support Hawaii Restaurant Association Educational Foundation's Pro Start Culinary Education Program in Hawaii High Schools statewide.

Amount of Other Funds Available:

State: \$ 0

Federal: \$ 0

County: \$ 0

Private/Other: \$ 0

Total amount of State Grants Received in the Past 5 Fiscal Years:

\$ 0

Unrestricted Assets:

\$ _____

New Service (Presently Does Not Exist): Existing Service (Presently in Operation):

Type of Business Entity:

- 501(C)(3) Non Profit Corporation
 Other Non Profit
 Other

Mailing Address:

2700 S. King St. #11295

City: State: Zip:

Honolulu HI 96828

Contact Person for Matters Involving this Application

Name:
Holly Kessler

Title:
Director of Business Development

Email:
holly.kessler@hraef.org

Phone:
808-650-2100

Federal Tax ID#:

State Tax ID#

Holly Kessler
Authorized Signature

Holly Kessler, Director of Business Development

Name and Title

1/17/19

Date Signed



Application Submittal Checklist

The following items are required for submittal of the grant application. Please verify and check off that the items have been included in the application packet.

- 1) Certificate of Good Standing (If the Applicant is an Organization)
- 2) Declaration Statement
- 3) Verify that grant shall be used for a public purpose
- 4) Background and Summary
- 5) Service Summary and Outcomes
- 6) Budget
 - a) Budget request by source of funds ([Link](#))
 - b) Personnel salaries and wages ([Link](#))
 - c) Equipment and motor vehicles ([Link](#))
 - d) Capital project details ([Link](#))
 - e) Government contracts, grants, and grants in aid ([Link](#))
- 7) Experience and Capability
- 8) Personnel: Project Organization and Staffing



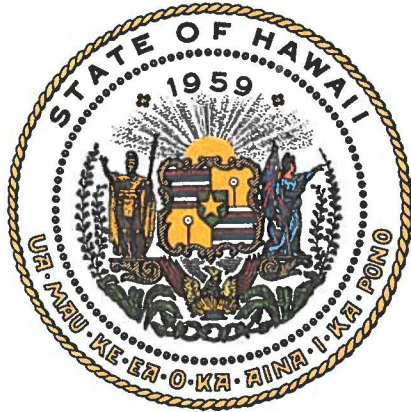
AUTHORIZED SIGNATURE

HOLLY KESSLER, DIRECTOR OF BUSINESS DEVELOPMENT

PRINT NAME AND TITLE

01/17/2019

DATE



Department of Commerce and Consumer Affairs

CERTIFICATE OF GOOD STANDING

I, the undersigned Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that

HAWAII RESTAURANT ASSOCIATION EDUCATIONAL FOUNDATION

was incorporated under the laws of Hawaii on 05/16/2016 ;
that it is an existing nonprofit corporation; and that,
as far as the records of this Department reveal, has complied
with all of the provisions of the Hawaii Nonprofit Corporations
Act, regulating domestic nonprofit corporations.



IN WITNESS WHEREOF, I have hereunto set
my hand and affixed the seal of the
Department of Commerce and Consumer
Affairs, at Honolulu, Hawaii.

Dated: January 10, 2019

Director of Commerce and Consumer Affairs

Application for Grants

If any item is not applicable to the request, the applicant should enter "not applicable".

I. Certification – Please attach immediately after cover page

1. Certificate of Good Standing (If the Applicant is an Organization)

If the applicant is an organization, the applicant shall submit one (1) copy of a certificate of good standing from the Director of Commerce and Consumer Affairs that is dated no earlier than December 1, 2018.

ATTACHED

2. Declaration Statement

The applicant shall submit a declaration statement affirming its compliance with Section 42F-103, Hawaii Revised Statutes. ([Link](#))

ATTACHED

3. Public Purpose

The applicant shall specify whether the grant will be used for a public purpose pursuant to Section 42F-102, Hawaii Revised Statutes. ([Link](#))

ATTACHED

II. Background and Summary

This section shall clearly and concisely summarize and highlight the contents of the request in such a way as to provide the State Legislature with a broad understanding of the request. Please include the following:

1. A brief description of the applicant's background;

The Hawaii Restaurant Association Educational Foundation (HRAEF) was established to enhance the restaurant and hospitality industry in Hawaii through service to the public through educational programs, industry engagement and promotion of the industry to future generations. The HRAEF supports the hospitality industry in Hawaii through educational programs that educate and inspire current and future hospitality industry workers and supports the philanthropic missions of the National Restaurant Association (NRA) and the Hawaii Restaurant Association (HRA).

The HRAEF administers all aspects of the national ProStart Program in Hawaii, a two-year national program that helps inspire and give direction to thousands of students every year in every state in the union. The HRAEF was incorporated on May 2016 as a Hawaii nonprofit corporation and serves as a supporting organization of the HRA. HRA is a state association, affiliated with National Restaurant Association whose purpose is to advance and protect the restaurant and foodservice industry and grow the number of foodservice leaders on a national level. The HRAEF also administers the ProStart Program within the state of Hawaii which provides high school level culinary and management training created by the NRAEF and industry leaders to support and perpetuate the industry profession.

HRAEF is different from HRA in the sense that HRA represents food service related segments, and HRAEF serves as the means to acquire funding to promote the Pro Start program, scholarships, internships, mentorships, and events surround such. HRAEF's initial funding was made possible through a loan from the HRA and HRAEF will be the entity that allows funding for the educational programs. HRAEF has received 501(c)(3) IRS nonprofit status as of May 2018.

2. The goals and objectives related to the request;

The foodservice industry in Hawaii continues to struggle with recruitment and staff retention. There is an overwhelming need for programs that increase the number of qualified candidates that apply for restaurant jobs. Preparing current and future food service employees to succeed in the job they are hired for is an area that needs focused attention. The National Restaurant Association Educational Foundation (NRAEF) in addition to all the State Restaurant Association's Educational Foundations (SRAEF) have a successful on-going training program for future foodservice employees. The ProStart Program is a High School level culinary and management training program that was created by industry leaders to perpetuate the food service industry.

The ProStart National Certificate of Achievement (COA) is the student's passport to the future. Earning the COA can give students a leg up in job searches and opens the door to collegiate opportunities. Numerous restaurant, foodservice and hospitality programs offer benefits to ProStart graduates. These benefits include scholarships, class credits and credit towards work experience requirements. To earn the ProStart National COA, a student must pass "The Foundations of Restaurant Management and Culinary Arts" Level 1 and Level 2 exams, document 400 hours of work experience, and demonstrate proficiency on more than 50 workplace competencies. Work experience can come from paid jobs, school-based enterprises or relevant volunteer work.

HRAEF will also provide scholarships to deserving high school and college students who intend to pursue culinary arts, food service or hospitality in their educational endeavors. Scholarships will be awarded to deserving students with the intent to provide them with continued industry education. HRAEF will provide assistance to public high schools as the funds and in-kind materials are available. These will help the instructors pay for chef jackets, cooking supplies, travel expenses to culinary events and other expenses directly related to helping the students be successful with the ProStart program.

3. The public purpose and need to be served;

HRAEF will help students in Hawaii's public school system interested in a career in the hospitality industry. Such assistance will be through education and training opportunities in the industry, participation in culinary competitions at the state and national level, opportunities to apply for scholarships, availability of mentorship programs and networking opportunities with industry professionals.

The HRAEF currently administers the ProStart program at twelve (12) Hawaii DOE high schools and fulfills the national directive set forth by the NRAEF. If the requested \$80,000 is granted, the funding will support the statewide expansion of the ProStart program and allow for all DOE high schools throughout the state of Hawaii that have a food service/culinary program the opportunity to participate. Through standardized state curriculum, real life work experience through student internships, scholarships, and state and national competition involvement, the goal of the HRAEF is to educate and retain new talent for our great state. HRAEF currently works to deliver a consistent curriculum that allows graduates to either enter the job market right out of high school or to continue their education with local Culinary and/or Hospitality Educational Programs. Funding will be used to support HRAEF operating and personnel expenses that provide the support needed to increase the outreach and include providing the resources needed to help secure additional future financial support to enable sustainable programs.

4. Describe the target population to be served;

HRAEF and all of its programs have a statewide reach, targeting high school students, the entire food service industry, and eventually the broader community interested in a career in the food service industry.

5. Describe the geographic coverage.

Geographic coverage includes the entire state of Hawaii, encompassing all islands.

III. Service Summary and Outcomes

The Service Summary shall include a detailed discussion of the applicant's approach to the request. The applicant shall clearly and concisely specify the results, outcomes, and measures of effectiveness from this request. The applicant shall:

1. Describe the scope of work, tasks and responsibilities;

ProStart Program Administration

1. Designated as the primary contact for administration of the ProStart program.
2. Administers the ProStart program in the state in accordance with the mission and guidelines
3. Oversees the data collection system and encourages educators to participate in surveys and in the data collection system. Communicates the ProStart school criteria to educators.

ProStart School/Educator Coordination

1. Contacts each ProStart educator in person at the school site (preferred) or by email or phone.
2. Hosts at least one state ProStart Educator Professional Development conference per year which includes a discussion of the value of the COA.
3. Helps schools/educators connect with the restaurant and foodservice industry through facilitating industry guest speakers and/or tours for ProStart schools; ensures educators work with an industry advisory committee; facilitates the participation of educators at events; assists educators connect students to work experience opportunities; and establishes additional strategies developed to connect education with industry in the state.

Marketing and Communications

Promotes the ProStart Program to various constituents including state restaurant association to members, secondary and post-secondary education institutions, state and local departments of education, educators, counselors, administrators, students, parents and relevant community/ state/local organizations. Identifies and assists interested schools and educators to become ProStart schools/educators.

2. Provide a projected annual timeline for accomplishing the results or outcomes of the service;

The ProStart program will run concurrently with the DOE 2019-2020 school calendar.

3. Describe its quality assurance and evaluation plans for the request. Specify how the applicant plans to monitor, evaluate, and improve their results;

As a national program, the ProStart Program will follow the evaluation and quality assurance as set by the existing National Restaurant Association Educational Foundation model and benchmarks.

4. **List the measure(s) of effectiveness that will be reported to the State agency through which grant funds are appropriated (the expending agency). The measure(s) will provide a standard and objective way for the State to assess the program's achievement or accomplishment. Please note that if the level of appropriation differs from the amount included in this application that the measure(s) of effectiveness will need to be updated and transmitted to the expending agency.**

Effectiveness will be measured by increased school and student participation beyond the initial DOE schools currently participating, increase in COA certification achievement, increased engagement of the Hawaii food service industry, and the amount of increased financial support from industry, corporate and individual support.

IV. Financial

Budget

1. **The applicant shall submit a budget utilizing the enclosed budget forms as applicable, to detail the cost of the request.**
 - a. Budget request by source of funds ([Link](#))
 - b. Personnel salaries and wages ([Link](#))
 - c. Equipment and motor vehicles ([Link](#))
 - d. Capital project details ([Link](#))
 - e. Government contracts, grants, and grants in aid ([Link](#))

ATTACHED

2. **The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2020.**

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$40,000	\$40,000	\$0	\$0	\$80,000

3. **The applicant shall provide a listing of all other sources of funding that they are seeking for fiscal year 2020.**

Pending funding for staff resources.

4. **The applicant shall provide a listing of all state and federal tax credits it has been granted within the prior three years. Additionally, the applicant shall**

provide a listing of all state and federal tax credits they have applied for or anticipate applying for pertaining to any capital project, if applicable.

NONE

5. **The applicant shall provide a listing of all federal, state, and county government contracts, grants, and grants in aid it has been granted within the prior three years and will be receiving for fiscal year 2020 for program funding.**

NONE

6. **The applicant shall provide the balance of its unrestricted current assets as of December 31, 2018.**

ATTACHED

V. Experience and Capability

1. Necessary Skills and Experience

The applicant shall demonstrate that it has the necessary skills, abilities, knowledge of, and experience relating to the request. State your experience and appropriateness for providing the service proposed in this application. The applicant shall also provide a listing of verifiable experience of related projects or contracts for the most recent three years that are pertinent to the request.

In addition to the Hawaii Restaurant Association Board of Directors (currently over 50 members) that represents the full Hawaii food service industry spectrum, the HRAEF has access to the advice and consultation from David Mathews, General Counsel for the National Restaurant Association Education Foundation. HRAEF Board Members include Hide Sakurai, Jim Cremins, Naomi Azama, Ronald Takahashi, Tyler Roukema, Paul Yokota, Rob Mora, Grant Itomitsu, Micah Suderman, and Chris Yankowski.

2. Facilities

The applicant shall provide a description of its facilities and demonstrate its adequacy in relation to the request. If facilities are not presently available, describe plans to secure facilities.

Operations are performed remotely and meetings take place at board member's offices. The ProStart program itself is administered in participating schools.

VI. Personnel: Project Organization and Staffing

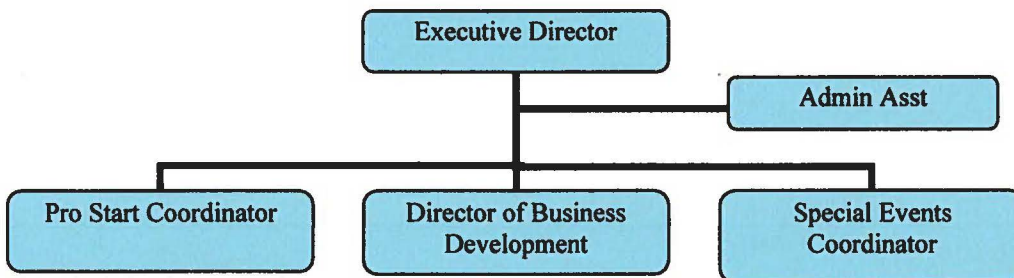
1. Proposed Staffing, Staff Qualifications, Supervision and Training

The applicant shall describe the proposed staffing pattern and proposed service capacity appropriate for the viability of the request. The applicant shall provide the qualifications and experience of personnel for the request and shall describe its ability to supervise, train and provide administrative direction relative to the request.

- Executive Director – Oversees all organization operations and works with the board of directors to establish sound policies.
- Director of Business Development – Implements and oversees fundraising efforts
- ProStart Coordinator – Responsible for all logistics relating to the ProStart Program
- Special Events Coordinator – Oversees all aspects of special events including outreach and fundraising events.
- Administrative Assistant – Provides administrative support for all director and coordinator positions.

2. Organization Chart

The applicant shall illustrate the position of each staff and line of responsibility/supervision. If the request is part of a large, multi-purpose organization, include an organization chart that illustrates the placement of this request.



3. Compensation

The applicant shall provide an annual salary range paid by the applicant to the three highest paid officers, directors, or employees of the organization by position title, not employee name.

Executive Director	\$70,000
Director of Business Development	\$50,000
Pro Start Coordinator	\$40,000

Board members do not receive any type of compensation.

VII. Other

1. Litigation

The applicant shall disclose any pending litigation to which they are a party, including the disclosure of any outstanding judgement. If applicable, please explain.

NONE

2. Licensure or Accreditation

The applicant shall specify any special qualifications, including but not limited to licensure or accreditation that the applicant possesses relevant to this request.

NONE

3. Private Educational Institutions

The applicant shall specify whether the grant will be used to support or benefit a sectarian or non-sectarian private educational institution. Please see [Article X, Section 1, of the State Constitution](#) for the relevance of this question.

N/A

4. Future Sustainability Plan

The applicant shall provide a plan for sustaining after fiscal year 2019-20 the activity funded by the grant if the grant of this application is:

- (a) Received by the applicant for fiscal year 2019-20, but
- (b) Not received by the applicant thereafter.

This grant request is for capacity building support. The increased staffing and related resources will enable the organization to establish a fundraising and support model that will be sustained through corporate, industry and individual contributions and private foundation grants.

**DECLARATION STATEMENT OF
APPLICANTS FOR GRANTS PURSUANT TO
CHAPTER 42F, HAWAI'I REVISED STATUTES**

The undersigned authorized representative of the applicant certifies the following:

- 1) The applicant meets and will comply with all of the following standards for the award of grants pursuant to Section 42F-103, Hawai'i Revised Statutes:
 - a) Is licensed or accredited, in accordance with federal, state, or county statutes, rules, or ordinances, to conduct the activities or provide the services for which a grant is awarded;
 - b) Complies with all applicable federal and state laws prohibiting discrimination against any person on the basis of race, color, national origin, religion, creed, sex, age, sexual orientation, or disability;
 - c) Agrees not to use state funds for entertainment or lobbying activities; and
 - d) Allows the state agency to which funds for the grant were appropriated for expenditure, legislative committees and their staff, and the auditor full access to their records, reports, files, and other related documents and information for purposes of monitoring, measuring the effectiveness, and ensuring the proper expenditure of the grant.

- 2) If the applicant is an organization, the applicant meets the following requirements pursuant to Section 42F-103, Hawai'i Revised Statutes:
 - a) Is incorporated under the laws of the State; and
 - b) Has bylaws or policies that describe the manner in which the activities or services for which a grant is awarded shall be conducted or provided.

- 3) If the applicant is a non-profit organization, it meets the following requirements pursuant to Section 42F-103, Hawai'i Revised Statutes:
 - a) Is determined and designated to be a non-profit organization by the Internal Revenue Service; and
 - b) Has a governing board whose members have no material conflict of interest and serve without compensation.

Pursuant to Section 42F-103, Hawai'i Revised Statutes, for grants used for the acquisition of land, when the organization discontinues the activities or services on the land acquired for which the grant was awarded and disposes of the land in fee simple or by lease, the organization shall negotiate with the expending agency for a lump sum or installment repayment to the State of the amount of the grant used for the acquisition of the land.

Further, the undersigned authorized representative certifies that this statement is true and correct to the best of the applicant's knowledge.

Hawaii Restaurant Association Educational Foundation

(Typed Name of Individual or Organization)

Holly Kessler

01/17/2019

(Signature)
Holly Kessler

(Date)
Director of Business Development

(Typed Name)

(Title)

BUDGET REQUEST BY SOURCE OF FUNDS

Period: July 1, 2019 to June 30, 2020

Applicant: HRA Educational Foundation (HRAEF)

BUDGET CATEGORIES	Total State Funds Requested (a)	Total Federal Funds Requested (b)	Total County Funds Requested (c)	Total Private/Other Funds Requested (d)
A. PERSONNEL COST				
1. Salaries	80,000			
2. Payroll Taxes & Assessments				
3. Fringe Benefits				
TOTAL PERSONNEL COST	80,000			
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island				
2. Insurance				
3. Lease/Rental of Equipment				
4. Lease/Rental of Space				
5. Staff Training				
6. Supplies				
7. Telecommunication				
8. Utilities				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
TOTAL OTHER CURRENT EXPENSES				
C. EQUIPMENT PURCHASES				
D. MOTOR VEHICLE PURCHASES				
E. CAPITAL				
TOTAL (A+B+C+D+E)	80,000			
SOURCES OF FUNDING		Budget Prepared By:		
(a) Total State Funds Requested	80,000	Holly Kessler	808-650-2100	
(b) Total Federal Funds Requested	0	Name (Please type or print)	Phone	
(c) Total County Funds Requested	0	<i>Holly Kessler</i>	Jan. 17, 2019	
(d) Total Private/Other Funds Requested	0	Signature of Authorized Official	Date	
TOTAL BUDGET	80,000	Holly Kessler, Director of Business Development Name and Title (Please type or print)		

BUDGET JUSTIFICATION - PERSONNEL SALARIES AND WAGES

Period: July 1, 2019 to June 30, 2020

Applicant: HRA Educational Foundation (HRAEF)

POSITION TITLE	FULL TIME EQUIVALENT	ANNUAL SALARY A	% OF TIME ALLOCATED TO GRANT REQUEST B	TOTAL STATE FUNDS REQUESTED (A x B)
Executive Director	1	\$70,000.00	0.00%	\$ -
Pro Start Coordinator	1	\$40,000.00	75.00%	\$ 30,000.00
Director of Business Development	1	\$50,000.00	50.00%	\$ 25,000.00
Administrative Assistant	1	\$30,000.00	0.00%	\$ -
Special Events Coordinator	0.5	\$25,000.00	100.00%	\$ 25,000.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL:				80,000.00
JUSTIFICATION/COMMENTS:				
The Executive Director and the Admin Assistant have a shared services agreement with the Hawaii Restaurant Association				

BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Period: July 1, 2019 to June 30, 2020

Applicant: Hawaii Restaurant Association Educational Foundation

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
N/A			\$ -	0
			\$ -	0
			\$ -	0
			\$ -	0
			\$ -	0
TOTAL:				0

JUSTIFICATION/COMMENTS:

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
N/A			\$ -	0
			\$ -	0
			\$ -	0
			\$ -	0
			\$ -	0
TOTAL:				0

JUSTIFICATION/COMMENTS:

BUDGET JUSTIFICATION - CAPITAL PROJECT DETAILS

Period: July 1, 2019 to June 30, 2020

Applicant: Hawaii Restaurant Association Educational Foundation (HRAEF)

FUNDING AMOUNT REQUESTED						
TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OTHER SOURCES OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY: 2017-2018	FY: 2018-2019	FY:2019-2020	FY:2019-2020	FY:2020-2021	FY:2021-2022
PLANS	N/A					
LAND ACQUISITION	N/A					
DESIGN	N/A					
CONSTRUCTION	N/A					
EQUIPMENT	N/A					
TOTAL:	0	0	0	0	0	0
JUSTIFICATION/COMMENTS:						

GOVERNMENT CONTRACTS, GRANTS, AND / OR GRANTS IN AID

Applicant: HRA Educational Foundation (HRAEF)

Contracts Total:

0

	CONTRACT DESCRIPTION	EFFECTIVE DATES	AGENCY	GOVERNMENT ENTITY (U.S. / State / Haw / Hon / Kau / Mau)	CONTRACT VALUE
1	NONE				0
2					
3					
4					
5					
6					
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11					
12					
13					
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29					
30					

Hawaii Restaurant Association Educational Foundation
Balance Sheet
As of December 31, 2018

	<u>12/31/2018</u>
ASSETS	
Current Assets	
FHB Checking Account	32,001
TOTAL ASSETS	<u>32,001</u>
LIABILITIES & EQUITY	
Current Liabilities	0.00
Equity	
Unrestricted Net Assets	32,001
TOTAL LIABILITIES & EQUITY	<u>32,001</u>

**Hawaii Restaurant Association Educational Foundation
Proposed 2019 Budget**

INCOME

Grants	\$	17,500
Sponsor Contributions	\$	20,000
Fundraising Events	\$	50,000
TOTAL INCOME	\$	87,500

EXPENSES

Personnel	\$	50,256
Fundraising Event Expenses	\$	12,500
Outside Services	\$	3,900
Operating Expenses	\$	600
Business Expenses	\$	6,300
TOTAL EXPENSES	\$	73,556

NET

\$	13,944
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INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 21 2018

HAWAII RESTAURANT ASSOCIATION
EDUCATIONAL FOUNDATION
2909 WAIALAE AVE 22
HONOLULU, HI 96826-1833

Employer Identification Number:
81-3445347
DLN:
17053361330027
Contact Person:
MRS. HEIN ID# 31072
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a) (2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
May 16, 2016
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

HAWAII RESTAURANT ASSOCIATION

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements