



STATE OF HAWAII
STATE PROCUREMENT OFFICE

CERTIFICATE OF VENDOR COMPLIANCE

This document presents the compliance status of the vendor identified below on the issue date with respect to certificates required from the Hawaii Department of Taxation (DOTAX), the Internal Revenue Service, the Hawaii Department of Labor and Industrial Relations (DLIR), and the Hawaii Department of Commerce and Consumer Affairs (DCCA).

Vendor Name: St. James Episcopal Church

Issue Date: 01/23/2025

Status: Compliant

Hawaii Tax#: 40900546-01
New Hawaii Tax#: GE-2058567680-01
FEIN/SSN#: XX-XXX7244
UI#: XXXXXX7328
DCCA FILE#:

Status of Compliance for this Vendor on issue date:

Form	Department(s)	Status
A-6	Hawaii Department of Taxation	Compliant
8821	Internal Revenue Service	Compliant
COGS	Hawaii Department of Commerce & Consumer Affairs	Exempt
LIR27	Hawaii Department of Labor & Industrial Relations	Compliant

Status Legend:

Status	Description
Exempt	The entity is exempt from this requirement
Compliant	The entity is compliant with this requirement or the entity is in agreement with agency and actively working towards compliance
Pending	A status determination has not yet been made
Submitted	The entity has applied for the certificate but it is awaiting approval
Not Compliant	The entity is not in compliance with the requirement and should contact the issuing agency for more information

**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:

St. James' Episcopal Church

Amount of State Funds Requested: \$250,000.00

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

The Gathering Place will be a new community center for Waimea, with full certified kitchen, dining and meeting space, ADA bathrooms, walk-in freezer and chiller, and ample storage for kitchen equipment and dry goods. The building replaces the current Pavilion at St. James' Circle, where the Waimea Community Meal has been served every week for 8 years, serving a total 225,000 Meals in that time.

The new Gathering Place will be available for community groups and individuals to rent, including the certified kitchen. The Church will continue to operate the Community Meal out of the new building, and will also continue to host community groups that use the building currently, such as AA, NA, Marshallese Four Square Gospel Church, and others. The church will also seek other non-profit partners such as 4H, UH Extension Culinary programs, KOKO Clinic, Na Kalai Wa'a and others to offer free community workshops and classes in preserving, canning, nutrition, cooking on a budget, etc.

We have fundraised \$3.75M towards our target of \$5.5M. We will submit building permit application in February 2025.

Amount of Other Funds Available:

State: \$0

Federal: \$0

County: \$0

Private/Other: \$5,250,000.00

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

\$0

Unrestricted Assets:

\$650,000.00

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:

PO Box 278

City:

Kamuela

State:

HI

Zip:

96743

Contact Person for Matters Involving this Application

Name:

Tim Bostock

Title:

Chair, The Gathering Place Steering Committee

Email:

timbostock808@gmail.com

Phone:

808 382-3290

Authorized Signature

Tim Bostock, Gathering Place Chair

Name and Title

January 15, 2025

Date Signed

**DECLARATION STATEMENT OF
APPLICANTS FOR GRANTS PURSUANT TO
CHAPTER 42F, HAWAII REVISD 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, Hawaii 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, Hawaii 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; and
- 3) If the applicant is a non-profit organization, it meets the following requirements pursuant to Section 42F-103, Hawaii 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.
- 4) The use of grant-in-aid funding complies with all provisions of the Constitution of the State of Hawaii (for example, pursuant to Article X, section 1, of the Constitution, the State cannot provide "... public funds ... for the support or benefit of any sectarian or nonsectarian private educational institution...").

Pursuant to Section 42F-103, Hawaii 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.

St. James' Episcopal Church

(Typed Name of Individual or Organization)

12/19/24

(Signature)

(Date)

Tim Bostock

Chair, Gathering Place

(Typed Name)

(Title)

**Grant-in Aid Request to Hawaii State Legislature
Capital Improvement Project**

St. James' Episcopal Church - \$250,000

For THE GATHERING PLACE

January 17, 2025

Certification

Hawaii Compliance Express Certificate was denied due to an ongoing dispute with IRS over payroll taxes that dates back to 2014. Please see letter explaining the issue. The church is seeking support from the Taxpayer Advocate office at IRS. A Hawaii DCCA Certificate of Good Standing is attached.

Declaration Statement

St. James' Episcopal Church affirms its compliance with Section 42F-103, Hawaii Revised Statutes.

Public Purpose

St. James' Episcopal Church confirms that the grant will be used for a public purpose pursuant to Section 42F-102, Hawaii Revised Statutes.

Background and Summary

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

On March 30, 1913, the congregation of St. James' Episcopal Church held the first service in its new chapel in Waimea, on land donated by Richard Smart. About a dozen people gathered that day to hear the good news preached by Rev. Frank Merrill, who had traveled by horse and buggy over the Kohala Mountains from Kapa'au, a journey that then took many hours.

More than a century later, St. James' Parish has become a thriving congregation of over 220 people attending one of the three weekend services, including the Saturday evening Beach Mass at Kawaihae Harbor, and two Sunday morning services. In addition, St James' serves as the home parish for St. Columba's Episcopal Church in Pa'auilo, which offers weekly worship on Sundays at 9:30 AM. Our numbers and ministries continue to grow.

We seek to serve God by serving one another. Service to others is the heart of our life together as a family of faith. We carry out this charge by ministering to our brothers and sisters within the parish and those in our wider community. Our primary ministries in Waimea are the Thrift Shop and the Community Meal. These two operations are run by volunteers, they are open to all, and they serve the town and region. They exemplify our kuleana to Waimea - service and warm welcome, and bringing people together.

The Waimea Community Meal began in 2016. From the beginning we offered a warm welcome to all, no questions asked. No names, incomes or household sizes recorded – so we didn't join

the Hawaii Food Basket which does require that. Kupuna come to the Meal for company just as much as the home-cooked dinner. Families come for their kids to play safely outside, and to save having to cook at home one night of the week. Houseless sit right next to the housed, homesteader next to “Nob Hill” resident. Volunteers come from the church but also from the wider community – in fact without the partnerships we have with other churches and organizations in town we couldn’t pull it off. Currently, we are serving between 600 and 700 meals a week. We have served a total of 225,000 Meals over 8 years. MORE INFORMATION HERE: <https://stjameshawaii.org/ministries/community-meal-2/>

We also operate as a Food Hub for North Hawaii. We collect donations weekly from farmers, bakers, and Costco, and share with other feeding outreach programs from Hawi to Honokaa. Our kuleana is to feed Waimea in both body and soul, Building Community One Meal at a Time.

After operating for 8 years out of the old open-air Pavilion on St. James' Circle, we plan to build a new Community Center in its place, with fully certified kitchen, dining / meeting space for up to 120 people, ADA bathrooms, walk-in freezer and chill storage, and storage space for other users of the space. The Gathering Place will cost around \$5.5M to build, we have raised almost \$3.8M so far.

The Waimea Community Meal will continue with robust support from our local sponsors and community. Between 2022 and 2024 we had 150 sponsors, from families and small local businesses to many of the larger resorts on the coast.

2. The goals and objectives related to the request.

The problem is inadequate facilities, specifically to operate the Community Meal and serve as Waimea's Food Hub. The event operates out of a small kitchen at the back of the church which is equipped with only 1 double oven, one 4-burner cooktop, and 2 refrigerators. Everything prepared in the church building is then transported on an open-air sidewalk 100+ yards to the Pavilion where the Meal is served. The Pavilion was built in 1971 and was intended for use as a plant sale hut. It is open on three sides and is both rusty and dusty. Improvements have been made including concrete floor, wind cloth, and enhanced electrical capacity, however it is impossible to keep clean for long in Waimea's windy climate.

The Pavilion also houses 6 freezers and 2 more refrigerators. We are always maxed out on electrical capacity. When the weekly Costco donation is particularly large, we must re-distribute more than 75%. We would love to be able to store the donated produce in a chiller or freezer as appropriate. New increased refrigeration, freezer and dry storage will alleviate this problem and allow for taking advantage of bulk purchases to reduce our food cost per meal. This will significantly stretch our donated food and funds to feed more people in the community.

We deliver up to 350 meals every week, and another 350 people come and eat or take-out food from the Pavilion every Thursday evening. The balmy summer evenings allow folk to spread out on the lawn outside, kids have swings and tether ball and basketball to play, we have set out trestles for adults to sit and eat. However, Waimea's weather doesn't always play along! In the

winter we struggle to put up extra tents to allow folk to be sheltered while they line up for the buffet, we try to keep gates and doors closed against the wind, but it's clearly a challenge for many guests to be comfortable, especially the kupuna.

The Meal Team also distributes produce to other feeding ministries in North Hawaii. We collect donations from Costco every Wednesday morning, and often it is more food – especially protein – than we can store. We call up to 15 local food outreach groups to come and pick up from us and share with their program. In this way, we distribute to Hawi, Kapaau, Waikoloa, Honokaa, Puako, Laupahoehoe and Paauilo, as well as share with other feeding ministries in town - Annunciation Church Food Pantry, Kokua Christian Ministry at Imiola Church, the Makali'i voyaging canoe and USDA canning master, and the Friendly Fridge. Without adequate storage – both freezer and chill space – this Food Hub operation is fraught with time constraints.

In short, operations as they are, are not sustainable. The solution is The Gathering Place, a new community center for Waimea that will house a large meeting and dining hall with glass doors that open out to the lawn, a full commercial kitchen, handicap-accessible bathrooms, and critical storage for the Community Meal, the Food Hub, and many other community activities.

3. The public purpose and need to be served.

According to a report on food insecurity by the Hawaii Island Food Basket, the Big Island has the highest percentage (40 percent) of people who aren't sure if they will have enough money to cover the cost of food for their families each month. Hawaii United Way has documented the large number of ALICE (asset limited, income constrained, employed) families in the islands, especially the Big Island.

The Waimea Community Meal addresses both food insecurity, and loneliness in our community. Kupuna come to the Community Meal for company just as much as the home cooked dinner. Families come for their kids to play safely outside, and to save on the family food budget one night of the week. We always feature live music from local artists, so that the atmosphere is celebratory and joyous rather than somber. We seek to break down any differences between guest and volunteer – all sit and eat together. Volunteers come from the church, and also from the wider community. The partnerships we have with other churches and organizations in town make our work possible. Currently we are serving between 600 and 700 meals a week.

4. Describe the target population to be served.

When The Gathering Place is built, we expect to continue the weekly Community Meal, and so serve at least 30,000 meals a year. We see “regulars” every week, but at least 30% of the dine-in folk are new faces. Our beach deliveries go to different people most weeks. Our best estimate of unduplicated numbers of people served with the Meal annually is 7,000, of all ages. Our deliveries mostly go to kupuna, so seniors are the biggest group of recipients. Families often dominate the sit-down meal, teens from the Kawiahae Paddling Club join us, and the balance will be adults. Summary of age ranges served:

< 18 - estimate 20% or 1,400 a year
18-24 - estimate 10% or 700 a year.
25-64 - estimate 30% or 2,100 a year.
65+ - estimate 40% or 2,800 year.

Our Food Hub operation reaches many more – currently between 200 and 500 people a week depending on the scale of donations. The new building will allow for significantly increased Food Hub operations. We estimate duplication at 75%, so we will reach a further 4,375 people a year once it is built.

The building will also host AA, NA, Veterans group meetings, Kupuna coffee hours, after-school homework help, nutrition and food safety classes, and community celebrations. A further 175 people a week will be served – estimating 25% unduplicated calculates to a further 2,275 a year. Total 13,650 unduplicated people served a year.

5. Describe the geographic coverage.

Meal deliveries go to seniors, houseless on the beaches and needy local families, in Waimea, Honokaa, Kawaihae, and Waikoloa. Meal guests come from the Hamakua and Kohala coasts, as well as Waimea.

The Food Hub reaches further. We share donated food and produce with North Kohala, Honokaa, Paauilo, Laupahoehoe, Waikoloa, and Kawaihae – essentially all of North Hawaii.

Service Summary and Outcomes

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

St. James' has just completed a \$1M renovation of the kitchen and bathroom facilities at St. Columba's Church in Paauilo, which was on target and on budget. The same team is essentially running this campaign. Our Rector David Stout is the CEO of the church, and the Vestry serves as the Board. Our Vestry Treasurer is a CPA – Michael Thompson – who oversees the accounting for, investment and escrow of received funds for such capital projects.

Tim Bostock is the chief fundraiser for the Waimea Community Meal and The Gathering Place – he also raised the funds for the capital project at St. Columba's, and is responsible for securing an annual fundraising need of around \$200,000 for the Meal.

The Gathering Place has a Steering Committee from the St. James' congregation who have a wide range of experience with capital projects, including a solar consultant, a civil engineer, a

rancher, and a university fundraising professional, as well as local community volunteers and philanthropists.

The capital campaign is in five phases:

Foundational Gift – we received an initial pledge of \$1,025,000 from a very generous congregant, that fulfilled in 2022. We used the gift to initiate the design process and received Plan Approval from Hawaii County in February 2024.

Lead Donors – we turned to several key church members after the Plan Approval was confirmed. We raised a further \$1.5M in large gifts in early 2024. We are continuing to approach potential large donors.

Congregational Commitment – during Lent and Eastertide we ran a campaign with the congregations of St. James. We emphasized involvement rather than amount.

Community Involvement – from June 2024 we began to approach potential supporters from the Waimea community, who are not associated with the church, but they have been supporters of the Waimea Community Meal. This phase is ongoing. We now have over 225 contributors to the campaign, which has just exceeded \$3.75M in pledges and donations.

Grants – we started writing grants in July 2024. We have so far received support from the Atherton Family Foundation, The LeBurta Gates Atherton Family Foundation, The Conrad Hilton Foundation, the Nancy Lematta Foundation, and the Zimmerman Foundation. We currently have 3 further grants submitted, with the First Hawaiian Bank Foundation, the Bank of Hawaii Foundation, and Deviants from the Norm. We intend to continue grant writing over the next several months. See budget for details.

2. Provide a projected annual timeline.

The St. James' Circle in Waimea comprises 4 TMKs. The Gathering Place will be built on one of the TMKs, adjacent to Kawaihae Road, that also includes the Office at the front of the Circle, and the Youth Hut. All the land is owned by the Episcopal Diocese of Hawaii, which also provides the 501c3 status for St. James'. The Diocese is fully supportive of St. James' plans for the capital project – it fully signed off on the Plan Approval application.

Three General Contractor cost estimates in 2023 came in at \$3.3M (Quality Builders Inc), \$4M (Tinguely Development Inc) and \$4.2M (White Sands Construction) — average price \$3.8M. We began fundraising with \$5M as our target.

Paul Donoho worked with the project team in 2022 and 2023 on pre-design planning. We applied for Plan Approval from Hawaii County Planning in November 2023. Our State Senator Tim Richards assisted greatly in securing the department's attention. We received full Plan Approval in February 2024. The Vestry approved a full Design Contract with Paul Donoho Architects in March 2024, and subsequently with all necessary engineers and consultants.

We expect the design process to take until end of February 2025, when we will provide a full set of plans for permit approval to the County Planning office. Meanwhile we have secured an updated full line item estimate from Tinguely Development, of almost \$4.2M including 10% contingency. These are the numbers provided in the construction budget. Our fundraising target is now \$5.5M.

The process of review and approval of both permit applications and bids is threefold: Gathering Place Steering Committee, St. James' Vestry, Diocesan Council of the Episcopal Church in Hawaii.

The County of Hawaii is currently processing similar permit applications within 3 to 5 months. We hope we might again secure support from local representatives to prioritize the application with the Planning Department. Earliest permit approval could be June, latest (we hope) could be August, 2025.

The construction is projected to take 13 months. We hope to open the new building by October 2026.

3. Describe quality assurance and evaluation plans for the request.

Numerical evaluation is based on number of meals served, see Target Population above. We aim to produce and serve 30,000 Meals a year.

Qualitative evaluation takes several forms:

Nutritional value and tastiness – the Meal leadership team has honed about 30 recipes over 8 years, aiming for balance of protein, carbohydrates and fats, good roughage (we serve “hapa rice”), lots of fresh veggies, creative salads, always providing a vegetarian soup option, and lots of home cooked desserts for a sweet option. Deliveries go out with one cookie each. We critique each Meal the following week and make notes on our master recipe file. We listen to guests and volunteers and incorporate suggestions. This is not a traditional soup kitchen, it is a catered community feast. We value the quality of the Meal.

Strength of connection - this is a key priority for us. During the in-person gathering there are several volunteers who are actively engaging with guests, especially new faces. We encourage sponsors to sit and eat and make new friends as well as help serve the food. We intend the Meal to be a time of refreshment, recharging, a gift of joy and grace to the community.

Partnerships. When the Gathering Place is built, we will seek to expand our existing partnerships with other groups providing community services. 4H, Kohala Food Hub, KOKO Clinic, UH Extension program, Na Kalai Waa, Hawaiian Homestead Association, could all make use of the new building to provide classes and workshops. Our plan is to manage the space so as to maximize community use.

4. List the measures of effectiveness that will be reported to the State agency through which grant funds are appropriated.

See Target Population above.

The effectiveness of the capital improvement project will be the completion of the new building, before the end of 2026.

Financial Budget

1. Attached.

GIA Budget Gathering Place
Gathering Place Donors to date

2. Anticipated quarterly funding requests for the fiscal year 2026.

Quarter 1	0
Quarter 2	\$100,000
Quarter 3	\$50,000
Quarter 4	<u>\$100,000</u>
Total Grant	\$250,000

3. Other sources of funding for fiscal year 2026.

See Budget. Grants will be sought from William G Irwin Charity Foundation, Richard Smart Foundation, Clarence T.C. Ching Foundation, Weinberg Foundation, Nielan Foundation, Dorrance Foundation and others.

4. State and federal tax credits.

No state or federal tax credits have been received to date. When the solar system is fully installed the church will apply for the "Direct Pay Through the Inflation Reduction Act" payment program, if it is still in effect.

5. Federal, state, and county government contracts, grants, and grants in aid.

None have been granted in the last three years. We intend to apply for a Hawaii County Waiwai Grant for Meal operations in the coming year, and also a USDA NIFA Community Food Projects Competitive Grant Program in November 2025, for 4 years of funding for programming in the Gathering Place through 2028 to support our staffing needs. We have had excellent feedback from the USDA NIFA program lead officer (in Missouri) assisting us with this application. These are the only county, state and federal funds we will apply for.

6. Balance of unrestricted current assets as of December 31, 2024.

\$650,000

Experience and Capability

1. Necessary Skills and Experience.

St. James' has just completed a \$1M renovation of the kitchen and bathroom facilities at St. Columba's Church in Paauilo, which was on target and on budget. The same team is essentially running this campaign. Our Rector David Stout is the CEO of the church, and the Vestry serves as the Board. Our Vestry Treasurer is a CPA – Michael Thompson – who oversees the accounting for, investment and escrow of received funds for such capital projects.

Tim Bostock is the chief fundraiser for the Waimea Community Meal and The Gathering Place – he also raised the funds for the capital project at St. Columba's, and is responsible for securing an annual fundraising need of around \$200,000 for the Meal.

The Gathering Place has a Steering Committee from the St. James' congregation who have a wide range of experience with capital projects, including a solar consultant, a civil engineer, a rancher, and a university fundraising professional, as well as local community volunteers and philanthropists.

2. Facilities.

It is not an exaggeration to say that we cannot continue the Meal indefinitely under current conditions. While we continue to produce an unfeasible amount of cooked food from our small church kitchen, our volunteers are buoyed by the prospect of a properly equipped commercial kitchen and continue to “go beyond” to ensure that all current operations are carried out with as much efficiency as we can be expected with our existing facilities, with safety, and with aloha. We expect to feed as many as 600 people a week going forward – or minimum 30,000 a year. It is possible that we will bring back / add the drive-through in addition to the gathering and the deliveries – that would certainly add to our weekly output. At this time, we cannot expect our volunteers to operate all three programs at once.

Increased services to our weekly guests. The current Pavilion is barely useable for disabled patrons, though we do have many. The new space will have smooth floor surfaces, fully accessible bathrooms, covered drop-off / pick up and handicapped parking. In addition, we will partner with Hope Services and other outreach services to provide a “wrap-around” service especially to our houseless guests.

Increased conviviality and welcome! It is important to us that we really touch people who come and eat with us. Waimea newcomers meet old timers at the Community Meal – on a cold evening it might be for just five minutes. A larger and fully indoor dining room will allow for people to linger longer, enjoying the music without needing to shiver, turning strangers into friends.

The growth of the Waimea Food Hub. With greatly enhanced storage facilities we can save more expired and unsellable produce from the dump. We can share more with our many food distribution partners and we can build more partnerships with local grocers and farmers. We estimate that we currently receive about \$2500 value of donated goods a week, or \$120,000 value every year, just from Costco. We have been unable to expand our grocery harvest program because of space limitations. We look forward to building this program.

Personnel: Project Organization and Staffing

1. Proposed Staffing, Staff Qualifications, Supervision and Training

Project Management will have three elements – GC project manager; Architect Paul Donoho; St. James' project manager Civil Engineer Brian Burke.

2. Organization Chart

The CEO of St. James' Episcopal Church is Rector David Stout. The Board is the Vestry, elected by the congregation. All employees report directly to the Rector.

3. Compensation

Rector \$126,888
Parish Administrator \$57,720
Bookkeeper \$54,288

Other

1. Litigation.

None Pending

2. Licensure or Accreditation.

None relevant.

3. Private Educational Institutions

This grant will not be used for a sectarian or non-sectarian private educational institution.

4. Future Sustainability Plan The applicant shall provide a plan for sustaining after fiscal year 2026 the activity funded by the grant if the grant of this application is:

(a) Received by the applicant for fiscal year 2026, but

(b) Not received by the applicant thereafter.

This is a CIP request and does not affect operations. The Waimea Community Meal is a partnership with numerous sponsors, donors and volunteers. It is the largest volunteer-driven weekly event in Waimea, and possibly the whole island.

Many larger corporate sponsors will take on sponsoring two or more meals a year. There is no formality but after some time they expect to do this as much as we hope they will. Several hotels have taken on cooking the Meal once a year – we drop off our empty pans on Tuesday and pick them up filled on Thursday at noon. The Mauna Kea, the Hapuna and Mauna Lani have done this for some time. It is good for our volunteers' collective morale to have a week off a few times a year.

With The Gathering Place in operation, we will maintain and strengthen existing partnerships focused on the Meal, and we will increase partnerships based around the Food Hub operations. We expect to work with Na Kalai Waa on offering canning, dehydrating and food preservation workshops. We also hope to offer cooking, nutrition and food safety handling classes in partnerships with other organizations such as 4-H, County DoH, KOKO clinic, and more.

We will be open to new strands of programming with Waimea Resilience Hub, Vibrant Hawaii, Hope Services and others to bring much needed services to our town.

Grant in Aid Capital Improvement Project Application Full Budget
St. James' Episcopal Church
The Gathering Place

Program Expense	GIA Request	Other Funding Source	Total Cost	
General Contractor Expenses				
General Requirements, including GC project management		\$ 380,000	\$ 380,000	
Site Requirements, including Demo, Septic, Paving, Geocrete	\$ 50,000	\$ 360,000	\$ 410,000	
Foundation & Concrete Walls		\$ 375,000	\$ 375,000	
Carpentry	\$ 25,000	\$ 545,000	\$ 570,000	
Insulation and Roofing		\$ 173,000	\$ 173,000	
Doors and Windows		\$ 365,000	\$ 365,000	
Finishes - drywall, tile, countertops & painting		\$ 375,000	\$ 375,000	
Equipment, appliances, plumbing	\$ 50,000	\$ 185,000	\$ 235,000	
Electrical		\$ 280,000	\$ 280,000	
Solar Array & Batteries (no tax deductions)	\$ 75,000	\$ 75,000	\$ 150,000	
Mechanical including Fire Suppression	\$ 50,000	\$ 315,000	\$ 365,000	
Bond, overheads & profit, GET		\$ 495,000	\$ 495,000	
Sub Total General Contractor				\$ 4,173,000
Professional Services				
Architect		\$ 600,000	\$ 600,000	
Surveys		\$ 8,000	\$ 8,000	
Engineers: Civil, Electrical, Structural, Plumbing, Soils		\$ 145,000	\$ 145,000	
Consultants: Security, Comms, A/V, Acoustics, Solar, Kitchen Design		\$ 14,000	\$ 14,000	
St. James' Project Manager		\$ 60,000	\$ 60,000	
Sub Total Professional Services				\$ 827,000
Contingency at 10%		\$ 415,450	\$ 500,000	
Grand Total				\$ 5,500,000
Total = \$ 250,000 \$ 5,165,450 \$ 5,500,000				

Program Income - Identify all the sources of funding for your program and if the source is secured, pending, or in-kind. In the Explanation column, provide additional information (if needed).

Grant Funding	Amount	Status	Explanation
Nancy Lematta Foundation	\$ 1,025,000	Awarded	
Atherton Family Foundation	\$ 250,000	Awarded	
LeBurta Gates Atherton Family Foundation	\$ 50,000	Awarded	
Zimmerman Foundation	\$ 100,000	Awarded	
Conrad Hilton Foundation	\$ 45,000	Awarded	
First Hawaiian Bank Foundation	\$ 100,000	Pending	Application submitted in September
Bank of Hawaii Foundation	\$ 75,000	Pending	Application submitted in October
Deviants from the Norm	\$ 45,000	Pending	Application submitted in December
State in Aid Capital Improvement Program	\$ 250,000	Pending	This application
William G. Irwin Charity Foundation	\$ 100,000	Pending	Application will be made in January 2025
Clarence T. C Ching Foundation	\$ 100,000	Pending	Application will be made in January 2025
Richard Smart Foundation	\$ 100,000	Pending	Application will be made in January 2025

Sub Total Grant Funding **\$ 2,240,000**

Individual Donations, from large to small	SECURED	PENDING	
\$100,001 to \$999,999	\$ 1,030,000	\$ 350,000	
\$100,000 even	\$ 600,000	\$ 200,000	
\$20,000 to \$99,999	\$ 470,000	\$ 260,000	
\$10,000 to \$19,999	\$ 80,000	\$ 65,000	
\$2,000 to \$9,999	\$ 65,000	\$ 60,000	
\$1 to \$1,999	\$ 34,250	\$ 45,750	
Sub Total Donations	\$ 2,279,250	\$ 980,750	\$ 3,260,000

Total = \$4,475,000.00			
SECURED TOTAL AT 1/16/24	\$ 3,749,250	\$	5,500,000



The Episcopal Congregations of St. James' Parish on Hawai'i Island

St. James' Church, Waiimea, St. Columba's Church, Pa'aulo, and the Beach Mass, Kawaihae

Parish Office: P.O. Box 278, Kamuela HI 96743-0278

808/885-4923 • Office@StJamesHawaii.org

StJamesHawaii.org / StColumbaHawaii.org

January 16, 2025

Tax Clearance Program
300 Ala Moana Blvd.
Honolulu, HI 96850

Internal Revenue Service Center
Ogden, UT 84201-0005

Re: Hawaii Compliance Express tax clearance application
St. James Episcopal Church EIN: 99-0287244
PO Box 278
Kamuela, HI 96743

Greetings:

We are writing with regard to the attached letters stating that St. James Episcopal Church has an unpaid payroll tax liability relating to Form 941 for the 3rd quarter of 2014. Your letter dated 5/31/22 apparently supersedes your letter of 8/12/21 dealing with the same issue and tax period.

This issue arose from an error by our outside payroll processing company in which the Federal withholding tax for one employee, Elizabeth Lewin, was overstated by \$7,442.70 on her 2014 W-2 Form and on the 2014 W-3 Form filed with the Social Security Administration. The IRS posted a Federal tax balance due of \$7,442.70 plus interest and penalties to the Church's EIN shown above for both the 3rd and 4th quarters of 2014. Subsequently the double posting was reversed for the 4th quarter of 2014. In December of 2017, amended Forms W-2C and W-3C were filed with the Social Security Administration, reporting the negative adjustment of \$7,442.70. The upshot is that all Federal withholding taxes for the 3rd quarter of 2014 were paid in the correct amount and timely, as reported on the Form 941 for that quarter. However, the balance due of \$7,442.40 plus penalties and interest was never removed by the IRS from the Church's tax record.

On September 30, 2018, our bookkeeper sent a certified letter to the CAWR section of the Memphis IRS Service Center with copies of the W-2C and W-3C documents filed as described above to the Social Security Administration. This letter provided documentation that our payroll tax liabilities for the 3rd quarter of 2014 and the entire year had been fully paid and also requested a refund to the Church in the amount of \$2,692.49 in overpaid payroll taxes for the 1st and 2nd quarters of 2014 that were applied to the miscalculated tax for the 3rd quarter. Beginning on January 2, 2019 and continuing through September 11, 2020, our office received periodic letters from the Memphis Service Center requesting more time to research and respond to our September, 2018 letter. We have not received any response to date.

Aloha Lives Here!

January 16, 2025
Tax Clearance Program
Page 2 of 2

Internal Revenue Service Center

In light of the above, we would respectfully request that your payroll tax records for the 3rd quarter of 2014 for St. James Episcopal Church be corrected at the earliest possible time. The failure to obtain Federal tax clearance due to this issue is a significant burden for us. Thank you for your assistance.

Sincerely,



Michael F. Thompson, CPA
Treasurer, St. James Episcopal Church

Enclosures

Aloha Lives Here!

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

ATLANTA, GA 30308



WAGE & INVESTMENT DIVISION
FIELD ASSISTANCE AREA 4
TERRITORY 2, GROUP 425

St. James Episcopal Church
PO Box 278,
Kamuela, HI 96743

MAIL CORRESPONDENCES TO:

Tax Clearance Program

300 Ala Moana Blvd.

Honolulu, HI 96850

PH (808) 466-6011 FAX (855)877-0789

DATE: 05/31/2022

EIN: 99-0287244

SSN:

Dear Sir/Madam,

We are unable to approve your **Hawaii Compliance Express** tax clearance application for the reason(s) listed below. Please review the item(s) checked on pages 1 and/or 2, provide the document(s) requested, an explanation if necessary, and a copy of this letter. We will reprocess your application upon receipt of the required documents. Thank you for your cooperation in this matter.

☐ We have no record of receiving the tax return(s) listed below. If you are required to file, enclose the original or copy of the tax return with an **original** signature. We cannot process photocopies or facsimiles of signatures. Include full payment of any tax, penalties, and interest due. Payment must be in the form of a **Cashier's Check or Money Order made payable to the United States Treasury**. If you are not required to file, please attach your explanation to this form.

Tax Form – Tax Year	Tax Form – Tax Year

☐ Our records indicate that we have not received full payment of the federal tax liability listed below. If you recently paid the amount due, please submit a copy of the front and back of your canceled check. If you are confirming recently deposited federal employment tax deposits, please provide an advice of credit from the financial institution indicating that the deposit was transmitted to the IRS. The amount you owe is calculated 21 days from the date of this letter. Payment must be in the form of a **Cashier's Check or Money Order made payable to the United States Treasury**.

Tax Form - Tax Year – Amount Due	Tax Form - Tax Year – Amount Due
941 - 201409 - \$9,010.49	

- Page 1 of 2 (See Reverse) -

(Rev. 01 2021)

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

ATLANTA, GA 30308



WAGE & INVESTMENT DIVISION
FIELD ASSISTANCE AREA 4
TERRITORY 2, GROUP 425

St. James Episcopal Church
PO Box 278,
Kamuela, HI 96743

MAIL CORRESPONDENCES TO:

Tax Clearance Program**300 Ala Moana Blvd.****Honolulu, HI 96850****PH (808) 466-6011 FAX (855)877-0789**

DATE: 08/12/2021

EIN: 99-0287244

SSN:

Dear Sir/Madam,

We are unable to approve your **Hawaii Compliance Express** tax clearance application for the reason(s) listed below. Please review the item(s) checked on pages 1 and/or 2, provide the document(s) requested, an explanation if necessary, and a copy of this letter. We will reprocess your application upon receipt of the required documents. Thank you for your cooperation in this matter.

☐ We have no record of receiving the tax return(s) listed below. If you are required to file, enclose the original or copy of the tax return with an **original** signature. We cannot process photocopies or facsimiles of signatures. Include full payment of any tax, penalties, and interest due. Payment must be in the form of a **Cashier's Check or Money Order made payable to the United States Treasury**. If you are not required to file, please attach your explanation to this form.

Tax Form – Tax Year	Tax Form – Tax Year

☒ Our records indicate that we have not received full payment of the federal tax liability listed below. If you recently paid the amount due, please submit a copy of the front and back of your canceled check. If you are confirming recently deposited federal employment tax deposits, please provide an advice of credit from the financial institution indicating that the deposit was transmitted to the IRS. The amount you owe is calculated 21 days from the date of this letter. Payment must be in the form of a **Cashier's Check or Money Order made payable to the United States Treasury**.

Tax Form - Tax Year – Amount Due	Tax Form - Tax Year – Amount Due
Form 941 2014 3rd qtr \$8,818.53	



SAINT JAMES' PARISH *(Episcopal)*

P.O. Box 278, Kamuela HI 96743-0278

808/885-4923 • Office@StJamesHawaii.org

Web: StJamesHawaii.org

September 30, 2018

Via USPS Certified Mail

IRS Memphis Service Center
Attn: CAWR
PO Box 87
Mail Stop 814 D6
Memphis, TN 38101-0087

Dear Sir/Madame:

Re: St. James Episcopal Church
EIN #99-0287244
941 Tax for 2014

Today we spoke by phone with the IRS Collections Department regarding the above matter. We were advised that tax obligations are still showing as outstanding and delinquent because their records do not show the corrections made on the W-2C and W-3C forms which were filed last year. For your information, we were told the outstanding amounts are \$7,180.70 for the 3rd quarter 2014 (\$7,442.70 in taxes less credits applied from 941X's for 1st and 2nd quarters, plus penalties and interest) and \$10,510.81 for the 4th quarter 2014 (\$7,442.70 in taxes plus penalties and interest).

Enclosed, please find copies of:

- (1) Forms W-2C and W-3C dated 11/29/17 (filed by our former payroll service, Paychex) correcting the Federal Withholding tax on an employee's 2014 W-2 from 11,294.21 to 3,851.51, a reduction of \$7,442.70. (This employee has paid back the tax with interest in full.)
- (2) Forms W-2C and W-3C dated 01/26/18, filed to correct the social security number of the employee. An updated address for the employee is also on this W-2C. No amount changes were made.
- (3) IRS Notice CP210 dated 04/09/18 showing 0.00 due for December 31, 2014 Form CVL PEN. This was the last correspondence we received from the IRS.

Both IRS agents, Anna Constante (ID #1000142997) and Mrs. Spitler (ID #1000192559) acknowledged that the \$7,442.70 in Federal withholding tax (appeared underpaid because of

09/20/2018

Page 2 of 2

error/misreporting by our payroll service) was assessed to our account twice, once in the third quarter of 2014 and again in the fourth quarter of 2014. They both said that only the CAWR department could make the adjustment to remove the duplicate assessment; we are hereby requesting this correction.

Also, with the attached documents, it should be clear that there were never any taxes underpaid on this account; all taxes were paid on time and in fact, overpaid. Our records show a credit of \$2,692.49, for which we are requesting a refund. Please refer to the 941X forms for 2014 Quarter 1 (overpayment of \$1,415.08) and 2014 Quarter 2 (overpayment of \$1,277.41), which are on your records.

If, after reviewing our account, you do not agree with the above credit, please contact me immediately. Also, we would appreciate it very much if you would make sure that the IRS Collections Department receives all the necessary information to clear our account.

Thank you for your time and efforts.

Sincerely,

Sheri Mariscal

Sheri Mariscal
Parish Administrator

Encl.

2015 0640 0003 5841 4392

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

MEMPHIS TN 38101

OFFICIAL USE

Certified Mail Fee \$3.45

Extra Services & Fees (check box, add fee as appropriate)

<input type="checkbox"/> Return Receipt (hardcopy)	\$0.75
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00

Postage \$1.21

Total Postage and Fees \$7.41

Sent To **IRS Memphis Service Cntr AttnCAWR**

Street and Apt. No., or PO Box No.
PO Box 87 Mail Stop 814 DB

City, State, ZIP+4®
Memphis, TN 38101-0087

SEP 21 2018
Postmark Here
KNOX TN 37927

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

DO NOT CUT, FOLD, OR STAPLE

55555		a Tax year/Form corrected 2014 /W-3		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's name, address, and ZIP code ST JAMES EPISCOPAL CHURCH P O BOX 278 KAMUELA HI 96743		c Kind of Payer (Check one) 941/SS <input checked="" type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> 944/SS <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare govt. emp. <input type="checkbox"/>		Kind of Employer (Check one) None apply <input checked="" type="checkbox"/> 501c non-govt. <input type="checkbox"/> State/local non-501c <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt. <input type="checkbox"/>	
d Number of Forms W-2c 1		e Employer's Federal EIN 99-0287244		f Establishment number	
g Employer's state ID number		h Emplr's. incorrect Federal EIN		i Incorrect establishment number	
j Emplr's. incorrect state ID no.		Total of amts. previously reported as shown on encl. Forms W-2c.		Total of corrected amounts as shown on enclosed Forms W-2c.	
1 Wages, tips, other compensation		1 Wages, tips, other compensation		2 Federal income tax withheld 11294.21	
3 Social security wages		3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		5 Medicare wages and tips		6 Medicare tax withheld	
7 Social security tips		7 Social security tips		8 Allocated tips	
9		9		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		12a Deferred compensation	
14 Inc. tax w/h by third-party sick pay payer		14 Inc. tax w/h by third-party sick pay payer		12b	
16 State wages, tips, etc.		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		18 Local wages, tips, etc.		19 Local income tax	
Explain decreases here: FED INCOME TAX W/H FOR ELIZABETH LEWIN					
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? Yes <input type="checkbox"/> No <input type="checkbox"/>					
If "Yes," give date the return was filed ▶					
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete.					
Signature ▶ Reference copy prepared by Paychex		Title ▶ DO NOT FILE		Date ▶ 11/29/2017	
Employer's contact person TONY LITWINSKI		Employer's telephone number (808) 640-0090		For Official Use Only 0 0 0 0 / 1034	
Employer's fax number		Employer's email address			

Form W-3c (Rev. 8-2014) Transmittal of Corrected Wage and Tax Statements

Department of the Treasury
Internal Revenue Service
38-2099803

Purpose of Form

Use this form to transmit Copy A of **Form(s) W-2c**, Corrected Wage and Tax Statement (Rev. 8-2014). Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those Forms W-2c are being filed only to correct an employee's name and social security number (SSN) or the employer identification number (EIN). See the General Instructions for Forms W-2 and W-3 for information on completing this form.

E-Filing

The SSA strongly suggests employers report Form W-3c and Forms W-2c Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 25 Forms W-2c at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's Specifications for Filing Forms W-2c Electronically (EFW2C).

For more information, go to www.socialsecurity.gov/employer. First time filers, select "Go to Register", returning filers select "Go To Log In."

For Paperwork Reduction Act Notice, see separate instructions.

When To File

File this form and Copy A of Form(s) W-2c with the Social Security Administration as soon as possible after you discover an error on Forms W-2, W-2AS, W-2GU, W-2CM, W-2VI, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

Where To File

If you use the U.S. Postal Service, send Forms W-2c and W-3c to the following address:

**Social Security Administration
Data Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18767-3333**

If you use a carrier other than the U.S. Postal Service, send Forms W-2c and W-3c to the following address:

**Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997**

DO NOT CUT, FOLD, OR STAPLE THIS FORM

44444	For Official Use Only ▶ OMB No. 1545-0008		
a Employer's name, address, and ZIP code ST JAMES EPISCOPAL CHURCH P O BOX 278 KAMUELA HI 96743		c Tax year/Form corrected 2014 / W-2	d Employee's correct SSN 046-48-8986
		e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>	
		Complete boxes f and/or g only if incorrect on form previously filed ▶	
		f Employee's previously reported SSN	
b Employer's Federal EIN 99-0287244		g Employee's previously reported name	
Note. Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the General Instructions for Forms W-2 and W-3, under Specific Instructions for Form W-2c, boxes 5 and 6).		h Employee's first name and initial ELIZABETH A	Last name LEWIN
		Suff. PO BOX 262 PAAULIC HI 96776	
i Employee's address and ZIP code			
Previously reported		Correct information	
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld 11294.21	2 Federal income tax withheld 3851.51
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9	9	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a See instructions for box 12	12a See instructions for box 12
13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d
State Correction Information			
Previously reported		Correct information	
15 State	15 State	15 State	15 State
Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.
17 State income tax	17 State income tax	17 State income tax	17 State income tax
Locality Correction Information			
Previously reported		Correct information	
18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.
19 Local income tax	19 Local income tax	19 Local income tax	19 Local income tax
20 Locality name	20 Locality name	20 Locality name	20 Locality name

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy A--For Social Security Administration

Form W-2c (Rev. 8-2014)

Corrected Wage and Tax Statement

38-2099803

Department of the Treasury
Internal Revenue Service

4 W2CA NTF 2579349

0000 / 1034

Copyright 2014 Greatland/Nelco - Forms Software Only

Reference copy prepared by Paychex

DO NOT FILE

44444	For Official Use Only ▶ OMB No. 1545-0008		
a Employer's name, address, and ZIP code ST JAMES EPISCOPAL CHURCH P O BOX 278 KAMUELA, HI 96743		c Tax year/Form corrected 2014 / W-2	d Employee's correct SSN 046-48-8946
		e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input checked="" type="checkbox"/>	
		Complete boxes f and/or g only if incorrect on form previously filed ▶	
		f Employee's previously reported SSN 046-48-8986	
b Employer's Federal EIN 99-0287244		g Employee's previously reported name 	
		h Employee's first name and initial ELIZABETH A.	Last name LEWIN
		Suff. 	
Note. Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the General Instructions for W-2 and W-3, under Specific Instructions for Form W-2c, boxes 5 and 6).		6216 KEOKEA PL. B-104 HONOLULU, HI 96825	
i Employee's address and ZIP code			

Previously reported	Correct information	Previously reported	Correct information
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9	9	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a See instructions for box 12	12a See instructions for box 12
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

State Correction Information			
Previously reported	Correct information	Previously reported	Correct information
15 State	15 State	15 State	15 State
Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.
17 State income tax	17 State income tax	17 State income tax	17 State income tax

Locality Correction Information			
Previously reported	Correct information	Previously reported	Correct information
18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.
19 Local income tax	19 Local income tax	19 Local income tax	19 Local income tax
20 Locality name	20 Locality name	20 Locality name	20 Locality name

Copy D—For Employer



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 87 CAWR/FUTA
Memphis TN 38101-0087

In reply refer to: 0366903629
Sep. 11, 2020 LTR 5825C 0
99-0287244 201412 13

00018900
BODC: TE

ST JAMES EPISCOPAL CHURCH
PO BOX 278
KAMUELA HI 96743-0278



041275

Taxpayer identification number: 99-0287244
Tax periods: Dec. 31, 2014

Form: Civil Penalty

Dear Taxpayer:

We haven't resolved this matter because we haven't completed all the processing necessary for a complete response. We'll contact you again within 60 days with our reply. You don't need to do anything else for now.

If you have questions, you can call CAWR UNIT at
1-800-829-0115 between 8:00 a.m. and 12:30 a.m. CDT.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number (____) _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Debra Jackson
Operations Manager, CAWR

**Grant in Aid Capital Improvement Project
St. James' Episcopal Church
The Gathering Place**

FULL LIST OF DONORS TO DATE

1/17/25

Monique and Doris Abbasi
Acacio Ohana
Yvonne Andreas Ade
Dani Ainslie
Joan Anderson
Pat Anderson
Anonymous
Atherton Family Foundation
Thu Wati Aung
Lauren Avery
Hermine Baker and Niel Thomas
John Barton
Paula Beamer
Stephen and Silke Bell
Lynn and Marc Benioff
Elizabeth Bohn
Joe and Lisa Bollinger
Tim Bostock and Melanie Holt
Hanna Bree
Beverly Brovsky
Donna Brown
Gloria Bryant
Wm & Jean Bryant
Delores Buckalew
The Buerger Family
Brian and Gael Burke
Tom and Marj Callinan
Jeanne Calo-Witt

Charles and Barbara Campbell
Paul Campbell
Josephine Cariaga
Sharon Cariaga-Alfonso
Cherrie Carse
Joe Carvalho
Judith Casarella
Kelen Casey
Edna Cash-Dudley
Siobhan and Darrell Cavens
Lew and Pat Chartrand
Peter Christensen
Conrad Hilton Foundation
Mary Ann Cook
Patricia Cook
Wendy Craven
John and Charlotte Crouch
Virginia Disney-Bourdeau and Family
David Doi and Aimee Love
Arliss Dudley-Cash
Sherry Dupaya
Janett Easterling
Nancy Edmondson
Dennis and Carol Markos
Frank and Marilyn Eigner
Eric Ewing and Bruce Redman
Rodney and Bea Feliciano
Katie and Rick Fendel
Shirlene Murakami Fennema
John Broderick Fishback
Bea and Bob Fitzpatrick
Judy Frazier
Bob and Sharon Friedman
James and Didi Fritts

Jennifer Futrell
Janice Gail
in honor of G. Michael and Lor Gehret
Dr. Sam & Sue Gingrich
David Gomes
Gerry Goodenough Fund
Jordan Grainger
Dena
Mona Graves
David and Mary 'Terri' Greenwell
Dorothy Hafner
Robyn Hafner and Brian Burau
Deborah Hall
Roger
Susan Harris
Whitney Harvey
J. Lynn Hastings
William H. Heaney
Peter Helmick
Bernice Henderson
Ian Hersey and Jeanne Cooper
Dianne Higgins
Jim and Mary Helen
Marty and Robby Hind
Emily Hoover
Kathleen Huckabay
Tahiti Huetter
Mollie Hustace
Alice Ishii
Jaisy Jardine
Peter Jefferson & Lillian Campbell-Jefferson
Right Rev. Bob & Mary-Page Jones
Theresa Kaaekuahiwi and Mika & Oakly Martines
Stephen Kaplan

Marion Kapuniai
Jay & Cynthia Kasin
David and Judith Katri
Marnie and Gerrit Keator
Lida Kim
Pattie Kim
David Kirk and Caroline Landry
Nan Kitagawa
Steve Kittell
David and Zaheva Knowles
Everett Knowles
Anonymous
Beth Kwakenat
Rachel Lankford
Margaret Rona Lee
The Lee Ohana - Paul, Jinny & Kalei
Yvonne Leiser-Olson
Nancy Lematta Foundation
Jan and Melissa Levitan
Patricia Lewi
Susan Licoan
Matt Lincoln
Claudia and Richard Lindsay
LGA Family Foundation
Christian L'Orange
Hans P. L'Orange
in memory of H.Peter and Joan L'Orange
Pete and April L'Orange
Nadine Loraine
Ann Lum
Rev. Linda Lundgren
Page Macy
Richard and Pamela Mallory
The Mangarin-Kitchen Ohana

Anonymous
Ernestine Martinson
Martha Massey
Julie Mattson
Barbara May
Tonya McCormick
Laura Williams, Maureen McLaughlin and Lillyanna Williams-Stephens
in memory of Jean Cherrigan
Carol McMillan
Craig McNally
Linda Mendonca
Karen Miller
Jacqueline Minto and Audrey Hatanaka
Robby Mist
Harry Morley
Chelsea Morriss
Joan Moynahan
Marjorie Mrasek
Brigid Mulloy & Claud Sutcliffe
Lilian Shackelford Murray
Jared Namba and Sazzy Gourley
Joan Namkoong
Nakoa/Bailey Ohana - Shawn Nakoa
Monica and Carlos Newcomb
Lisa Nicotra
Colleen Norris
Peter and Katherine Northrup
Victor Obrastoff
Sheila Okin
Olsen - Mills Ohana - Susan Olsen
Wilma and Clayton Oshiro
Sandy & Everett Pang
Frankie Pang
Braley Pastorino

Daniela Penitenti
Sandra and Jai Pleskacz
Franklin Santiago Akaluana Kaehukai Ulalani Edsman
Braden
Jacob
Leslie
Mel Pobre
in memory of Rev. Canon Kent McNair
Noah James
Dara Pond
John and Denise Ray
Clay and Helen Reeves
Tom Robertson
Christina Robinson
Scott Robinson
Suzanne Robinson
Philip Rodriguez
Allison Rohfeld
Anonymous
Laura Rose
Susy Ruddle
Jada Rufo
Melanie
Amaury Saint-Gilles
Makoto and Joan Sakaguchi
Karen Sanchez
Gabriel Savage
Genevieve Savage
Jeannie Moran Savage
Charlotte and Steve Scott
Mary Sellin
Jane Sherwood and Bob Masuda
Morgan and Charlotte Silbaugh
Ludwig and Rebekah

Andrea Smith
Solmssen Ohana
Anne Stohrer
David Stout and Bobby Clement
Tina Stuart
John Sucke
Vicky Tagaca
Daryl Taube
Janice Thomas
Michael Thompson
Susan Tius
Chad Tolentino, Robyn Fuertes, and Alfred Berdon III
Jasper and JoAnne Vaccaro
Eline van der Kloos
Cynthia Waddington
Rose Mae Watterson
Garrett and Julie Webb
Marilyn & Paul Whisenand
Diana and Nick White
William T. White, III and Lynn White
Jeffery and Miriam Wilson
Frosty and Marci Yardley
Rev. Judi and Jim Yeates
Dianne S. Yoder
Kitty Egan and Don Hodel

St. James' Staff



Rev. David Stout

Rector

[FULL BIO](#)



Rev. Marnie Keator

Associate Rector

[FULL BIO](#)



Rev. Linda Lundgren
Associate Rector for St. Columba's
[FULL BIO](#)



Rev. Kawika Jackson
Assisting Priest For Junior and Senior High Youth Ministries
[FULL BIO](#)



Sue Dela Cruz
Community Meal Ministry Coordinator



Rona Scull
Thrift Store Ministry Coordinator



Everett Knowles

Music Director



Rona Lee

Choir Director



Jaisy Jardine
Parish Administrator



Colleen Norris
Bookkeeper



Frankie Pang, Sexton

Meet the Members



Sherry Dupuya
Vestry Member At Large



Joe Bollinger
Vestry Member at Large



Michael Thompson
Treasurer



Harry Morley
Vestry Member at Large



Hans L'Orange
Vestry Member at Large



Melanie Rufo
Vestry Member at Large



Jackie Minto
Vestry Member at Large



Ian Hersey
Junior Warden



Mel Pobre
Senior Warden