Kamehameha Schools Legal Documents

Tax Information

Tax Form 990 FYE June 30, 1998 w/attachments

Legal Filings

Trustee Compensation
Trustee Selection
Petition for Removal
Kamehameha Schools Governance Policy
Closing Agreement
IRS Reaffirms Tax Exempt Status of Kamehameha Schools
Masters' Reports
IRS memo affirming KS admissions policy consistent with requirements for tax-exempt status (1999)
IRS memo regarding Rice v. Cayetano impact on KS admissions policy and tax exempt schools (2000)

IRS Closing Agreement [see Closing Agreement above]

ATTACHMENT I: KSBE and KSBE Organizations
ATTACHMENT II: Support Income Tax Examination
ATTACHMENT 3: Order Granting Petition with Respect to Kamehameha Activities Association and the Ke Alii Pauahi Scholarship Fund
ATTACHMENT 4: Recommendations for Trustee Selection Process
ATTACHMENT 5: Policy Title: Board of Trustees' Duties
ATTACHMENT 6: Procedure for Removal or Suspension of Trustees
ATTACHMENT 7: Organizational Chart
ATTACHMENT 8: Position Specification - Chief Executive Officer
Position Specification - Director, Internal Audit
ATTACHMENT 9: Procedures/Guidelines (I thru VI)
I Definitions Associated with Trustee Conflicts of Interest Policy
II Situations Which Could Lead to Trustee Conflicts of Interest
III Guidelines to Address Trustee Conflicts of Interest
IV Violations of the Conflicts of Interest Policy
V Records of Proceedings
VI Disclosure of Financial and External Activities
ATTACHMENT 10: KSBE Spending Policy (8/19/99)
ATTACHMENT 11: Method of Compensation of Trustees
ATTACHMENT 12: Method of Compensation of Chief Executive Officer
ATTACHMENT 13: KSBE and KSBE Organizations Procurement Guiding Principles

TAB 3, APPENDIX 3: KSBE Supplemental Appendix to Form 1023, Reaffirmation Submission FEIN: 99-0073480 [see Reaffirmation Submission (1999)]

Exhibit A: Will of Bernice Pauahi Bishop and Codicil 1

~~Exhibit B: IRS National Office Technical Advice Memorandum~~ [Assuming it is the 1999 TAM – see IRS memo to KS re tax exempt (02-04-99)]

Exhibit C: Stipulation Concerning Request for Proposals Pursuant to Stipulation No. 13

~~Exhibit D: KSBE Spending Policy (8/18/99)~~ [see Spending Policy]
~~Exhibit E: KSBE Investment Policy (8/18/99)~~ [see Investment Policy]

Exhibit F: Stipulations Concerning Master's Recommendations (109th, 110th, 111th Annual Accounts)

Exhibit G: Recommendations for Trustee Selection Process

~~Exhibit H: KSBE Governance Policy~~ (in its entirety as follows) [see Governance Policy]
~~Section 1: Governance Process~~
~~Section 2: Executive Boundaries~~
~~Section 3: Board - CEO Relationships~~
~~Section 4: Ends (Expected Outcomes)~~
~~Section 5: Internal Audit~~
~~Appendix A: Organizational Chart~~
~~Appendix B: Position Specs-CEO~~
~~Appendix C: Position Specs-President, KS~~
~~Appendix D: Position Specs-COO~~
~~Appendix E: Position Specs-Internal Audit Director~~

Exhibit I: Organizational Chart

~~Exhibit J: Procedures/Guidelines (I through VI)~~ [see Closing Agreement—attachment 9]

Exhibit K: Order Granting Petition for Approval of a Plan for Determining Trustee Compensation Pursuant to Stipulation No. 15 for Creation of a Compensation Committee in

Accordance with the Plan

Exhibit L: Kamehameha Schools Bernice Pauahi Bishop Estate Consolidated Financial Statements, June 30, 1997 [missing]

~~Exhibit M: KSBE and KSBE Organizations Procurement Guiding Principles~~ [see Closing Agreement—attachment 13]

TAB 4, APPENDIX 4: [see IRS ltr to TRS re closing agreement (08-19-99)]
Letter from the Internal Revenue Service to Interim Trustees, dated 8/19/99, Department of the Treasury-Internal Revenue Service, Estate of Bernice Pauahi Bishop, also known as, Kamehameha Schools, Closing Agreement on Final Determination Covering Specific Matters (pgs. 1-36)

TAB 5, APPENDIX 5: [see Anderson ltr to TRS re estimated financial impact (08-16-99)]
Letter from Arthur Andersen to KSBE re: The estimated financial impact of the potential loss of recognition of Internal Revenue Code Section 501(c)(3) tax-exempt status for KSBE.

TAB 6, APPENDIX 6: [see Anderson ltr to TRS re negotiated proposed closing agmt (08-19-99)]
Letter from Arthur Andersen, dated 8/19/99, re the negotiated proposed closing agreement as of August 18, 1999 with representatives of the Internal Revenue Service.

TAB 7, APPENDIX 7:
Letter from Miller & Chevalier (8/12/99) assessing risks of litigating against IRS
Appendix A [missing]

TAB 8, APPENDIX 8:
Correspondence from PriceWaterhouseCoopers, dated 8/17/99. [missing]

TAB 9, APPENDIX 9: [see MC ltr to TRS re assessment of the settlement agmt (08-12-99)]
Miller & Chevalier short letter (8/12/99)

TAB 10, APPENDIX 10: [see KS ltr to IRS re Closing Agmt (08-16-99)]
Correspondence from KSBE to the Internal Revenue Service, dated 8/16/99.

TAB 11, APPENDIX 11: [see IRS ltr to TRS re removal (08-19-99)]
Correspondence from Department of the Treasury, Internal Revenue Service, dated 8/19/99.

Exhibit B: Correspondence from Oswald Stender, dated 7/30/99, regarding resignation.

Exhibit C: Correspondence from Gerard Jervis, dated 8/19/99, regarding resignation.

KS Closing Agreement Compliance Report [see KS Closing Agmt Comp Rpt (02-22-01)]
KS CA Compliance Report (.pdf)

IRS Closing Report to Court (.pdf)
- exhibit_A.pdf
- exhibit_B.pdf
- exhibit_C.pdf
- exhibit_D.pdf

Arthur Andersen Letter (August 19, 1999) [this is an August 16, 1999 letter]

~~Kamehameha Schools' Report re Closing Agreement (2000)~~ [see KS Closing Agreement Compliance Report]

White Paper on Tax Reform (July 15, 2004) [missing]