



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

HAWAIIAN RANCHOS COMMUNITY ASSOCIATION
C/O BOBBI WOOD
PO BOX 6062
OCEAN VIEW, HI 96737

Date:
04/01/2026
Employer ID number:
99-0237162
Person to contact:
Name: Timothy Mosley
ID number: 3567336
Telephone: 877-829-5500
Accounting period ending:
October 31
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
January 25, 2026
Contribution deductibility:
No
Addendum applies:
No

Dear Applicant:

We determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(4). This letter could help resolve questions on your exempt status.

Donors cannot deduct contributions they make to you under IRC Section 170(c).

Based on the information you submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is the submission date of your application.

If we indicated that you're required to file an annual information return, you must file one of the following:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice, e-Postcard for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ.

If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

What you should know

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

Where to find more information

For important information about your responsibilities as a tax-exempt organization:

- Visit [IRS.gov/charities](https://www.irs.gov/charities)
- Read Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations)

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

Keep a copy of this letter for your records.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements