

Senior citizens, Punchbowl

Senator Daniel K. Inouye Papers

House records, Central files, S, Box HR7, Folder 8

<https://hdl.handle.net/10524/81746>

Items in eVols are protected by copyright, with all rights reserved, unless otherwise indicated.

UHM Library Digital Collections Disclaimer and Copyright Information

October 16, 1961

Sen^(p) Citizens
Punchbowl Homes
Honolulu, Hawaii

Dear Friends:

In further reference to your inquiry concerning the possible establishment of a Golden Age Center and the tax consequences thereof, I am taking the liberty of forwarding to you a copy of a letter received from Mr. John W. S. Littleton, Director of the Tax Rulings Division, Internal Revenue Service, Washington, D.C.

I call your attention to the suggestion made by the Director that factual information from the Honolulu Kiwanis Foundation be submitted to his office in order that a proper determination can be made as to the tax status of the Center and as it may affect the Kiwanis Foundation.

If the Congressman can be of any further assistance in this matter, please do not hesitate to let him know.

Sincerely,

ALFRED LAURETA
Administrative Assistant

AL:sb
Enc.



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

IN REPLY REFER TO

OCT 12 1961

T:R:EO:4
WJL

Dear Mr. Inouye:

Commissioner Caplin has asked me to reply to your letter of September 18, 1961, regarding a proposed distribution by the Honolulu Kiwanis Foundation for a Golden Age Center (recreation and activity area) for the senior citizen residents of Punchbowl Homes.

In order to retain its present exemption from Federal income tax the Honolulu Kiwanis Foundation must make distributions only for charitable, educational, scientific, literary or religious purposes or for the prevention of cruelty to children or animals.

Whether any distribution is charitable or educational is a question of fact to be determined in each case. Since we have not received any factual information from the Foundation concerning a proposed distribution for a Golden Age Center, we cannot, at this time, determine whether the distribution is a correct one for the Foundation to make.

If the Foundation furnishes this office with the necessary facts regarding the distribution, we will advise it whether the distribution will affect its tax-exempt status.

Sincerely yours,


Director, Tax Rulings Division

Honorable Daniel K. Inouye
House of Representatives

Copy attached

October 3, 1961

Senior Citizens
Punchbowl Homes
Honolulu, Hawaii

Dear Sirs & Mesdames:

In the absence of Congressman Inouye who has returned to Hawaii, I am taking the liberty of enclosing herewith a copy of an interim reply received from the Internal Revenue Service which is in response to the Congressman's inquiry regarding the tax status of a "Golden Age Center" proposed to be established by the Honolulu Kiwanis Foundation.

Upon receipt of further information on the subject, you may be assured that you will be immediately advised.

Sincerely,

ALFRED LAURETA
Administrative Assistant

AL:ls
Enc.



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

SEP 28 1961

SEP 27 1961

IN REPLY REFER TO

T:S:Rf

Dear Mr. Inouye:

This is to acknowledge your letter of September 18, addressed to Commissioner Caplin, transmitting a copy of a letter from a number of members of Punchbowl Homes. They seek advice as to whether the Honolulu Kiwanis Foundation may furnish a "Golden Age Center" for the "Homes," as a charitable contribution, without jeopardizing the Foundation's tax exempt status.

Your request for advice in the matter will be given prompt attention and you will hear from us further as soon as possible.

Sincerely yours,

A handwritten signature in cursive script, reading "A. J. Howell".

Chief, Technical Reference Branch

Honorable Daniel K. Inouye

House of Representatives

Copy attached

September 18, 1961

Senior Citizens
Punchbowl Homes
Honolulu, Hawaii

Dear Sirs and Mesdames:

This is to acknowledge receipt of your petition dated September 1, 1961, requesting my assistance in obtaining a ruling from the Bureau of Internal Revenue as to the tax-exempt status of a proposed Golden Age Center which would be set up by the Honolulu Kiwanis Foundation for the benefit of the Senior Citizens of the community.

I understand that if this proposal is classified as a proper tax exempt activity for a tax exempt foundation, the Kiwanis would be willing to proceed with its establishment.

I shall be only too happy to inquire into this matter and have accordingly communicated with the Bureau of Internal Revenue. Upon receipt of any reply from the Bureau, I shall write you again.

With all best wishes and aloha, I am

Sincerely,

DANIEL K. INOUE
Member of Congress

DKI:sb

September 18, 1961

Mr. Mortimer M. Caplan
Commissioner
Internal Revenue Service
Washington, D.C.

Dear Mr. Caplan:

The enclosed copy of a letter dated September 1, 1961, which was signed by 85 members of Punchbowl Homes, is respectfully submitted for your comments and possible assistance.

Your consideration and early reply will be appreciated.

With warmest regards, I am

Sincerely,

DANIEL K. INOUE
Member of Congress

DKI: sb
Ehc.

September 1, 1961

The Honorable Daniel K. Inouye
House of Representatives,
Washington, D. C.

Dear Mr. Inouye:

We, Senior Citizen, residents of Punchbowl Homes, a federally-aided low-rent project especially designed for the elderly, understand that Mr. Alonzo V. Sullivan, Executive Director of the Hawaii Housing Authority, has an opportunity to have the Honolulu Kiwanis Foundation, a tax exempt foundation, furnish a Golden Age Center (recreational and activity areas) at Punchbowl Homes using funds of the foundation.

However, the Trustees of the Foundation have expressed doubt as to whether such an expenditure would be considered a proper one for a tax exempt foundation by the Bureau of Internal Revenue.

We would greatly appreciate whatever you can do, as our representative to Congress, to seek and obtain assurance from the Bureau of Internal Revenue that such an expenditure is a legitimate one for a tax exempt charitable foundation.

The Hawaii Housing Authority has provided, with the development of Punchbowl Homes, an excellent housing facility for the Senior Citizen of the State of Hawaii, and we who are fortunate enough to live in the development are very grateful and happy. However, the proposed equipped and furnished recreational and activity facility would unquestionably enrich the lives of us who are spending our "Golden Years" at Punchbowl Homes and those of others too, as the Golden Age Center will be open to all senior citizens of the community.

We will certainly appreciate any assistance you can give to the Hawaii Housing Authority in furthering this, in our opinion, worthy project.

Senior Citizens
Punchbowl Homes

(Signatures attached)

Edna Blackman
Margaret C. Meyers, Sr.
H. F. Meyers, Sr.
Wm Cole
E Love
J. E. Houston apt. 638
Berle H. Houston v 638
Joa J. Ishmael
Helen Bushan
Agnes K. Rogers
Mae Moore
Royal E. Penny
Sarah Penny
Paul K. Moore
C. A. Germain
Yvonne M. Germain
Jessie M. Dunlap
Geo Braly
Otto F. Safarik, Sr
Caroline J. Safarik
Tom Keith
Helen J. Long
Elizabeth Campbell
Ina P. Craven
Keger Trakimas
Margaret Aestad
Leharks W. Feith
Annie Mc Neill
Maude J. Sunday

Sam How Chong
Anna M Wagner
Leah H. Larson
Garrison J. Westy
Blanche Gillingham
Louise Smith
Lulu H. Johnson
Sula Robert
Josephine Kelsby
Myrtle L. Butler
Fred C. Butler
W. R. Strook
Evanette Strook
Charlotte Kull
Anna Dushan
Mabel Donaher
Kathleen Keating
Pauline B. Surf
Otilia R. Santos
Dora H. Rogers
Hazel F. Inglesby
Bertha Meyer
Peter Meyer
Take Fujita
Adelaide Richline
Effe Donaher
John F. Donaher

Moses P. Kanoho
Eugene W. Wolfe 525

Mary Clingenpeel 524

Edo P. ...
May B. La France
Eula Mc Intee
Moto ...
Duce Huggan

Louis Delifus
Julius Delifus
Ida Pacheco
Marion Pacheco
Thomas Mata
Mary Mata

E. R. Stairs

Mitsuyo Takehara

Linichi Takehara

Christabel Pate

Gina Corduro

Alma B. Merrill

Margaret B. Peden

James B. Peden

Virginia Kalaniana

Charles Kalaniana (part)

Chas. C. Alfonsina B. ...

C. W. Chu

E. T. Chu

Jean Hopkins

William M. Hopkins