Form 990-PF

Department of the Treasury internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation Note: The organization may be able to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0052

2005

FOR C	alen	dar year 2005, or tax year beginning		, and ending		
G C	heck		Final return	Amended return	Address change	Name change
Use	the	IRS Name of organization			A Employer Identification	n number
	ibel					
Othe					33-0506841	
	rint type			Room/sulte	B Telephone number	
See S		lfie	CPA 250 E.	1st St 1200	212-737-33	321
Instru		ons City or town, state, and ZIP code	•		C if exemption application is p	2000년(1915년) 1일
-		LOS ANGELES, CA 9001			D 1. Foreign organization	
H C		type of organization X Section 501(c)(3) ex		¥	Foreign organizations me check here and attach or	omputation District Control of the C
<u> </u>			Other taxable private founda		E If private foundation sta	itus was terminated
		irket value of all assets at end of year J Accounti		Accrual	under section 507(b)(1)(A), check here
(irc		Part II, col. (c), line 16) 0t	ther (specify)	hoois \	F If the foundation is in a	
_				a Serriginosina de da	under section 507(b)(1	
Fai	1.1	Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(1) Disbursements for chantable purposes
\neg	1	Contributions, grifts, grants, etc , received			N/A	(cash basis only)
	2	Check X If the foundation is not required to attach Sch B			W/ F2	
	2	Interest on savings and temporary cash investments	24,901.	24,901.		Statement 1
	4	Dividends and interest from securities	21/3011	21/301.		Deute-
	52	Gross rents				
		Net rental Income or (loss)		****		
	-	Net gain or (loss) from sale of assets not on line 10		***************************************		
ã		Gross sales price for all				
Revenue	7	REGERVE (Jom Part V, line 2)		0.	***************************************	
#	-8 -	Net short term capital gaip			***************************************	
1	9					
13	0a	Income modifications (Albas sale) less returns 0				
17	ч.	Less Cost of goods sold				
	C	OG DE NIOST			Normania summana na menerale	
Ц	11_	Other income				
_	12	Total. Add lines 1 through 11	24,901.	24,901.		
- 1	13	Compensation of officers, directors, trustees, etc	0.	0.		0.
- 1	14	Other employee salaries and wages				
		Pension plans, employee benefits				
Expenses		Legal fees	6 150	2 075	0	2 075
8		Accounting fees Stmt 2	6,150.	3,075.		3,075.
-		Other professional fees		7/5		
1		Interest Taxes Stmt 3	457.	0.	-	457.
- +=		18 18 18 18 18 18 18 18 18 18 18 18 18 1	457.			437.
= =	19 20	Depreciation and depletion				
5	20 21	Occupancy Travel, conferences, and meetings	706.	0.		706.
9	22	Printing and publications	700.			,,,,,
	23	Other expenses Stmt 4	50.	0.		50.
F 5		Total operating and administrative				
< 20	-	expenses. Add lines 13 through 23	7,363.	3,075.		4,288.
٥ أ	25	Contributions, gifts, grants paid	64,000.		*** *** ** * * * * * * * * * * * * * *	64,000.
2		Total expenses and disbursements.		MILE STATE OF THE		
Operating	1005	Add lines 24 and 25	71,363.	3,075.	ing a grand of the second of t	68,288.
⊃.	27	Subtract line 26 from line 12				
		Excess of revenue over expenses and disbursements	<46,462.		on awarana	
- 4	b	Net Investment Income (if negative, enter -0-)		21,826.		
	C	Adjusted net income (if negative, enter -0-)			N/A	
		- 1.1. 1920 - 1 72. 13. 12. 13. 12. 13. 14. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15	THE COLUMN THE PROPERTY OF TH			C 000 DE (000C)

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form **990-PF** (2005)

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only		Ralance Sheets Attached schedules and amounts in the description	Beginning of year	End (End of year		
1	arı	column should be for end-of-year amounts only	(a) Book Value	(b) Book Value	(c) Fair Market Value		
	1	Cash - non-interest-bearing	31,228.	10,337.	10,337.		
	2	Savings and temporary cash investments	1,241,251.	1,216,102.	1,216,102.		
	3	Accounts receivable					
		Less allowance for doubtful accounts					
	4	Pledges receivable					
	9	Less allowance for doubtful accounts					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other					
		disqualified persons .					
	7	Other notes and loans receivable					
	8	Less: allowance for doubtful accounts					
ets	8	Inventories for sale or use	1 010	F00	500		
Assets	9	Prepaid expenses and deferred charges	1,012.	590.	590.		
	770	Investments - U S and state government obligations					
	1.00	Investments - corporate stock .					
	353	Investments - corporate bonds					
	11	Investments - land, buildings, and equipment basis					
		Less: accumulated depreciation					
		Investments - mortgage loans					
	13	Investments - other					
	14	Land, buildings, and equipment basis			<u> </u>		
		Less accumulated depreciation	14,045.	23,307.	23,307.		
	15	Other assets (describe INTEREST RECEIVABLE)	14,045.	23,307	23,307.		
	40	Total access (to be accessished by all filess)	1,287,536.	1,250,336.	1,250,336.		
		Total assets (to be completed by all filers)	1,207,330.	1,230,330.	1/250/550.		
	17	graduation and the state of the			1		
	18	Grants payable Deferred revenue			1		
Liabilities	19				1		
賣	20	Loans from officers, directors, trustees, and other disqualified persons Mortgages and other notes payable			1		
₽:	21				1		
		Other habilities (describe			1		
	23	Total liabilities (add lines 17 through 22)	0.	0.			
		Organizations that follow SFAS 117, check here			1		
		and complete lines 24 through 26 and lines 30 and 31.					
98	24	Unrestricted					
and	25	Temporanly restricted			1		
Ba	26	196 ft.			1		
2		Organizations that do not follow SFAS 117, check here]		
Ţ		and complete lines 27 through 31.			1		
00	27	Capital stock, trust principal, or current funds	<17,725.	<37,200.	>		
set	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	.]		
As	29	Retained earnings, accumulated income, endowment, or other funds	1,305,261.	1,287,536.	Statement 5		
Net Assets or Fund Balance	30	Total net assets or fund balances	1,287,536.	1,250,336.			
_							
	31	Total liabilities and net assets/fund balances	1,287,536.	1,250,336.			
P	art	# Analysis of Changes in Net Assets or Fund B	alances				
-	Tota	I net assets or fund balances at beginning of year - Part II, column (a), line	30				
7.0		st agree with end-of-year figure reported on prior year's return)	(51)	1	1,287,536.		
2		r amount from Part I, line 27a	32	. 2	<46,462.>		
		r increases not included in line 2 (itemize) INTEREST RE	CEIVABLE '05	3	23,307.		
		lines 1, 2, and 3		4	1,264,381.		
		reases not included in line 2 (itemize) INTEREST RECEI	VABLE '04	5	14,045.		
		I net assets or fund balances at end of year (line 4 minus line 5) - Part II, c		6	1,250,336.		
_					- 000 DE		

523511 01-05-06

Part IV Capital Gains and I	osses for Tax on Investmen	t Income			
	kind(s) of property sold (e.g., real estate, e; or common stock, 200 shs MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo , day, yr)
1a ,					
b NONE					
<u> </u>					
d					ļ
			т	#\ O #	
(8) Gross sales price		expense of sale		(h) Gain or (los: (e) plus (f) minus	
a			Contract Contract		
b		200			
c d			+		
			-		
Complete only for assets showing gain	in column (h) and owned by the foundation	n on 12/31/69		(I) Gains (Col (h) gair	n minus
(i) F M V as of 12/31/69	(j) Adjusted basis (k) E	xcess of col (I) r col (J), if any		ol (k), but not less the Losses (from col	an -0-) or
			1		
a b					
c					100
d					5) Yes VS
e					
Capital gain net income or (net capital lo	ss). { If gain, also enter in Part I, line If (loss), enter -0- in Part I, line	7)	2		
Net short-term capital gain or (loss) as d	efined in sections 1222(5) and (6)	٠			
If gain, also enter in Part I, line 8, column If (loss), enter -0- in Part I, line 8 Part V Qualification Under	- A .51 	<u> </u>	3		
Vas the organization liable for the section 4 "Yes," the organization does not qualify ur	NG 18 NO NEW 1988 AND 18 SECTION SECTION OF THE SEC	part	od? .	***	Yes X No
Enter the appropriate amount in each co			(c)		(d) ibution ratio
Base period years Calendar year (or tax year beginning in)	Adjusted qualifying distributions	Net value of nonci	hantable-use asset	(col (b) di	ibution ratio ivided by col. (c)) • 0 3 0 5 4 0
2004	38,636		1,265,08 1,288,58		.097671
2003	125,858		$\frac{1,288,38}{1,372,31}$.033769
2002	48,863.		$\frac{1,3}{2,31}$.035864
2001	51,336		1,342,62		.038236
2000	51,550	•	1/342/02		.236080
! Total of line 1, column (d) Average distribution ratio for the 5-year	hase period - divide the total on line 2 by 5	or by the number of		2	.230000
the foundation has been in existence if le		, or by the hamber of		. 3	.047216
Enter the net value of noncharitable-use	assets for 2005 from Part X, line 5		,	. 4	1,236,151.
Multiply line 4 by line 3		(*)	6 3 5	5	58,366.
Enter 1% of net investment income (1%	of Part I, line 27b)			6	218.
Add lines 5 and 6		v		7	58,584.
Enter qualifying distributions from Part	 XII line 4	**************************************		8	68,288.
e - 가게 되어 생물하다 그래 발표하면 사람이라고 프라이스 (Section 2017) 전 (Section 2017) 전 (Section 2017) 전 (Section 2017) 전 (Section 2017)	, check the box in Part VI, line 1b, and con	nplete that part using a	1% tax rate		
523521/01-05-06					Form 990-PF (2005)

-	990-PF (2005) ABBOT TANI FOUNDATION		-0506			Page 4
Pa	rt VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or	4948	- see i	nstru	ctio	ns)
1a	Exempt operating foundations described in section 4940(d)(2), check here and enter "N/A" on line 1					
	Date of ruling letter: (attach copy of ruling letter if necessary-see instructions)					
b	Domestic organizations that meet the section 4940(e) requirements in Part V, check here ► X and enter 1%	1			2	18.
	of Part I, line 27b					
C	All other domestic organizations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)					
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2				0.
3	Add lines 1 and 2	3		1-1		18.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	-		2	0.
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	 			10.
Б	Credits/Payments	,				
	2005 estimated tax payments and 2004 overpayment credited to 2005	'				
	Exempt foreign organizations - tax withheld at source 6b	-				
	Tax paid with application for extension of time to file (Form 8868) 6c	-				
	Backup withholding erroneously withheld	⊢ ,			R	08.
100	Total credits and payments Add lines 6a through 6d	7	-			00.
8	Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached	► <u>8</u>		1		
40	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	10	1		5	90.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid Enter the amount of line 10 to be Credited to 2006 estimated tax 590 . Refunded		+			0.
	rt VII-A Statements Regarding Activities					<u> </u>
	During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or inter	vene in			Yes	No
14	any political campaign?	/elle III		1a		X
ь	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)	2		1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials pub			10		
	distributed by the organization in connection with the activities.	iisried o	,			
	Did the organization file Form 1120-POL for this year?			10		X
,	The state of the s					
đ						
	Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on organization					
	managers > \$ 0.					
,	Has the organization engaged in any activities that have not previously been reported to the IRS?			2		X
-	If "Yes," attach a detailed description of the activities.					
3	Has the organization made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporati	on or				
ŏ	bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes			3		X
42	Did the organization have unrelated business gross income of \$1,000 or more during the year?			4a		X
	If "Yes," has it filed a tax return on Form 990-T for this year?	N	I/A	4b		
	Was there a liquidation, termination, dissolution, or substantial contraction during the year?		8.	5		Х
	If "Yes," attach the statement required by General Instruction T.					
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either					
٠	By language in the governing instrument, or					
	By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the s	tate law				
	remain in the governing instrument?		2	6	X	
7	Did the organization have at least \$5,000 in assets at any time during the year?		55	7	Х	
	If "Yes," complete Part II, col. (c), and Part XV.					
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) None					
b	If the answer is "Yes" to line 7, has the organization furnished a copy of Form 990-PF to the Attorney General (or designate)					
	of each state as required by General Instruction G? If "No," attach explanation			8b	X	
9	Is the organization claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for	calendar	r			
5	year 2005 or the taxable year beginning in 2005 (see instructions for Part XIV)? If "Yes," complete Part XIV			9		X
10	Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses			10		X
11	Did the organization comply with the public inspection requirements for its annual returns and exemption application?	14.		11		X
	Web site address ► N/A					
12	The books are in care of ▶ Nagano & Morita, CPA Telephone of					
	Located at ▶ 250 E. 1st St., #1200, Los Angeles, CA	_ ZIP+	4 ▶ <u>90</u>	012		
13	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here			8	۰, ـ •	•
	and enter the amount of tax-exempt interest received or accrued during the year	▶ 13			/A	
5235 01-0	31 5-06		For	m 99 0	-PF	(2005)
	4					

Pa	art VII-B Statements Regard	ing Activities for Which Form 4720 May Be Require	ed		- 500	0 3
	File Form 4720 if any item is check	ed in the "Yes" column, unless an exception applies.			Yes	No
1a	a During the year did the organization (eithe	r directly or indirectly)				
	(1) Engage in the sale or exchange, or lea	asing of property with a disqualified person?	Yes X No			
	(2) Borrow money from, lend money to,	or otherwise extend credit to (or accept it from)				
	a disqualified person?	# W S	Yes X No			
	(3) Furnish goods, services, or facilities t	o (or accept them from) a disqualified person?	Yes X No			
	(4) Pay compensation to, or pay or reimb	ourse the expenses of, a disqualified person?	Yes X No			
	(5) Transfer any income or assets to a dis	squalified person (or make any of either available				
	for the benefit or use of a disqualified	person)?	Yes X No			
	(6) Agree to pay money or property to a	government official? (Exception. Check "No"				
	if the organization agreed to make a g	rant to or to employ the official for a period after			-	
	termination of government service, if	terminating within 90 days)	Yes X No			
b	b If any answer is "Yes" to 1a(1)-(6), did any	of the acts fail to qualify under the exceptions described in Regulations				
	section 53 4941(d)-3 or in a current notice	e regarding disaster assistance (see page 20 of the instructions)?	N/A	1b		
	Organizations relying on a current notice r	egarding disaster assistance check here	▶□			
C	c Did the organization engage in a prior year	r in any of the acts described in 1a, other than excepted acts, that were not c	orrected		- 1	
	before the first day of the tax year beginning	ng in 2005?		10		<u>X</u>
2	가지도 그렇게 하는 사람들 아무리는 경기로 보고 있다면 하는 것이 하는 아니는 것이 없는데 이번 사람들이 없는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하	ion 4942) (does not apply for years the organization was a private operating	foundation			
	defined in section 4942(j)(3) or 4942(j)(5)				-	
а	a At the end of tax year 2005, did the organi	zation have any undistributed income (lines 6d and 6e, Part XIII) for tax year			1	
	before 2005?		Yes X No			
	If "Yes," list the years ▶		***			
b	(F) (F)	he organization is not applying the provisions of section 4942(a)(2) (relating				
		uted income? (If applying section 4942(a)(2) to all years listed, answer "No"	and attach		- 1	
	statement - see instructions)		N/A	2b		
C	c If the provisions of section 4942(a)(2) are	being applied to any of the years listed in 2a, list the years here.				
20					1	
3 a		direct or indirect interest in any business enterprise at any time			- 1	
	during the year?	0005	Yes X No			
0		gs in 2005 as a result of (1) any purchase by the organization or disqualified				
		period (or longer period approved by the Commissioner under section 4943)	2000 550 10 10 1			
		(3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use So	nedule C,		1	
4.	[2] 하나 가입니다 그는 하는 하나면서, 그런 말았다. 이 병원에 가지를 하는 것이 되었다.	zation had excess business holdings in 2005.)	N/A	3b	-+	X
	일을 하면서 맞았다면 살았다? ~ 하라 프로마리 하고 나타면 하나 하나 하나 하는 그리고 있다면 하다 하나 하는 그리고 있다. 프로디아 아름	any amount in a manner that would jeopardize its charitable purposes?		4a	-	
U		in a prior year (but after December 31, 1969) that could jeopardize its charit	able purpose that	.	1	x
E-1		re the first day of the tax year beginning in 2005?	(*)	4b		<u></u>
Ja	During the year did the organization pay o		Yes X No		- [
	U G G G G G G G	tempt to influence legislation (section 4945(e))?	L 183 LA MU		1	
	any voter registration drive?	public election (see section 4955), or to carry on, directly or indirectly,	Yes X No		ı	
	(3) Provide a grant to an individual for tra	vel study or other similar numoses?	Yes X No			
		er than a charitable, etc., organization described in section				
	509(a)(1), (2), or (3), or section 4940	용용한 경험 등을 위한 교육을 받는 경험에 가지 않는 것이 되었다. 그런	Yes X No			
		ligious, charitable, scientific, literary, or educational purposes, or for			1	
	the prevention of cruelty to children o		Yes X No			
b		of the transactions fail to qualify under the exceptions described in Regulati	V 16. EXPLORATE ASSESSMENT OF THE PROPERTY OF			
_		arding disaster assistance (see instructions)?	N/A	5b	1	
	Organizations relying on a current notice r		▶`□		\neg	
c		es the organization claim exemption from the tax because it maintained			1	
	expenditure responsibility for the grant?	. N/A	Yes No			
		d by Regulations section 53.4945-5(d).		1	1	
6a		ive any funds, directly or indirectly, to pay premiums on		1	1	
	a personal benefit contract?		Yes X No			
b		premiums, directly or indirectly, on a personal benefit contract?		6b		X
	If you answered "Yes" to 6b, also file	경 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가				
			Form	990-	PF (2	2005)

Part VIII Information About Officers, Directors, Trus Paid Employees, and Contractors	tees, Foundation Ma	anagers, Highl	у	Page (
1 List all officers, directors, trustees, foundation managers and their	r compensation.			* * * ***
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Eido T. Shimano	Vice Presider			
223 E. 67th St				
New York, NY 10021	2.00	0.	0.	0.
Hirokazu Yokoyama/Tokoji Temple	Secretary			
20-31 Yokosuna Hon-cho, Shimizu-shi	1 00			
Shizuoka, Japan Shogen Yamakawa/Shogen Temple	1.00 President	0.	0.	0.
872-2 Ibuka-cho, Minokamo-shi	President			
Gifu, Japan	1.00	0.	0.	0.
	1			
2 Compensation of five highest-paid employees (other than those in		enter "NONE."	(4)	
(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
None	1			
	1			
]			WCIE.
	<u> </u>	l		
Total number of other employees paid over \$50,000 3 Five highest-paid independent contractors for professional service	os If none enter "NONE !		•	0
(a) Name and address of each person paid more than \$50,000		(b) Type of sen	rice (c) Compensation
None		(2) 1) po 01 001		.,
			1	
				-2-000
		V.		
	:			
Total number of others receiving over \$50,000 for professional services Part IX-A Summary of Direct Charitable Activities			<u> </u>	0
List the foundation's four largest direct charitable activities during the tax year. Inc.		ation such as the	E	xpenses
number of organizations and other beneficiaries served, conferences convened, re	search papers produced, etc			
1 N/A	1577/03			
	-99			
2		W-33.X		
		2. 2.000-2.00		
3				
4				
523551				990-PF (2005)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	The HAPAN TO	Amount
N/A .		
<u> </u>		
All other program-related investments See instructions		-
An other program-related investments see instructions		
Total. Add lines 1 through 3		0
Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign for	undations, se	ee instructions.)
Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	
b Average of monthly cash balances See Attached	1b	1,254,976
c Fair market value of all other assets	10	
d Total (add lines 1a, b, and c)	1d	1,254,976
e Reduction claimed for blockage or other factors reported on lines 1a and		* * * * * * * * * * * * * * * * * * * *
1c (attach detailed explanation)	.	
Acquisition indebtedness applicable to line 1 assets	2	0
Subtract line 2 from line 1d	3	1,254,976
Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	18,825
Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	1,236,151
Minimum investment return. Enter 5% of line 5	6	61,808
Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations foreign organizations check here and do not complete this part)	and certain	
Minimum investment return from Part X, line 6	1	61,808
2a Tax on investment income for 2005 from Part VI, line 5		
b Income tax for 2005 (This does not include the tax from Part VI)		27972
c Add lines 2a and 2b .	2c	218
Distributable amount before adjustments. Subtract line 2c from line 1	3	61,590
Recoveries of amounts treated as qualifying distributions	4	0
Add lines 3 and 4	5	61,590
Deduction from distributable amount (see instructions)	6	0
Distributable amount as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	61,590
Part XII Qualifying Distributions (see instructions)		
Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		22 222
a Expenses, contributions, gifts, etc total from Part I, column (d), line 26	1a	68,288
b Program-related investments - total from Part IX-B	1b	0
! Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required)	3a	
	3b	68,288
b Cash distribution test (attach the required schedule)	4	00,200
Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4		
Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment		219
Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b	5	218 68-070
Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment	6	68,070

Part XIII Undistributed Income (see instructions)

*	(a) Corpus	(b) Years prior to 2004	(c) 2004	(d) 2005
Distributable amount for 2005 from Part XI,		TOUR PROPERTY OF THE PROPERTY		2000
line 7				61,590.
2 Undistributed income, if any, as of the end of 2004				
a Enter amount for 2004 only			0.	
b Total for prior years				
		0.		
3 Excess distributions carryover, if any, to 2005				
a From 2000				
b From 2001 c From 2002				
d From 2003 37,824.				
e From 2004				
f Total of lines 3a through e	37,824.			
4 Qualifying distributions for 2005 from	0,70211			······
Part XII, line 4 ▶\$ 68,288.				
a Applied to 2004, but not more than line 2a		2002-04-00-01-01-01-01-01-01-01-01-01-01-01-01-	0.	
b Applied to undistributed income of prior			 ''''	***************************************
years (Election required - see instructions)		0.		
c Treated as distributions out of corpus				······································
(Election required - see instructions)	0.			
d Applied to 2005 distributable amount				61,590.
e Remaining amount distributed out of corpus	6,698.			
Excess distributions carryover applied to 2005 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
2 Corpus Add lines 3f, 4c, and 4e Subtract line 5	44,522.			
b Prior years' undistributed income Subtract				
line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable				
amount - see instructions		0.		
e Undistributed income for 2004. Subtract line				
4a from line 2a. Taxable amount - see instr			0.	
f Undistributed income for 2005 Subtract				
lines 4d and 5 from line 1. This amount must	1			
be distributed in 2006				0.
7 Amounts treated as distributions out of				
corpus to satisfy requirements imposed by				
section 170(b)(1)(E) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2000	0.			
not applied on line 5 or line 7				······································
9 Excess distributions carryover to 2006.	44,522.			
Subtract lines 7 and 8 from line 6a	44,322.			
10 Analysis of line 9: a Excess from 2001				
b Excess from 2002	20,000 0			
c Excess from 2003 37,824.	**			
d Excess from 2004				
e Excess from 2005 6,698.				
				5. 000 DE (005)

523571 01-05-06

Form **990-PF** (2005)

	341 Page 10
Part XV Supplementary Information (continued)	
3 Grants and Contributions Paid During the Year or Approved for Future Payment	
Recipient If recipient is an individual, show any relationship to any foundation manager or status of contribution recipient	Amount
a Paid during the year	
Rinzai Zen Society in Swizerland, Aegertenstrasse 6 CH-8003, Zurich, Switzer N/A Public	10,200.
Rinzai Zen Temple of L.A., , 1939 W. 162nd St. #A, Gardena, CA 90247 N/A Public To provide operating fund	19,800.
Taiu Ogura, C/O Rinzai Zen Temple of L. A.,, 1939 W. 162nd St. #A, Gardena, N/A Public To provide operating fund	4,000.
Dai Bosatsu Zendo , HCR1 Box 171, Livingston Manor, NY 12758 To provide operating fund Public	30,000.
Total ▶ 3a	64,000.
b Approved for future payment	
None	
Total > 3b	0.

Part XVI-A	Analysis of	Income-l	Producing	Activities

Enter gross amounts unless otherwise indicated	Unrelated t	ousiness income		by section 512, 513, or 514	(e)	
	(a) Business	(b) Amount	Exclu- sion	(d) Amount	Related or exempt function income	
1 Program service revenue	code	7 inount	code	Aillouit	Tunction income	
ā						
b				134	1000000	
<u> </u>			-			
<u> </u>				2.0	1000	
·			10.00	- 182 - W		
g Fees and contracts from government agencies			+++		3- 5404X	
2 Membership dues and assessments		\$ #### ###############################				
3 Interest on savings and temporary cash investments					24,901.	
4 Dividends and interest from securities						
5 Net rental income or (loss) from real estate						
a Debt-financed property					V SIGNAL PROPERTY SECTION	
b Not debt-financed property .		- 220-22-3		2727 22		
6 Net rental income or (loss) from personal property						
7 Other investment income						
8 Gain or (loss) from sales of assets other than inventory						
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory					2107	
11 Other revenue						
a						
b						
C	m la research					
d						
e						
12 Subtotal Add columns (b), (d), and (e)		(0.	0.	24,901.	
13 Total. Add line 12, columns (b), (d), and (e) (See worksheet in line 13 instructions to verify calculations)	.*	[i*]		13	24,901.	

Relationship of Activities to the Accomplishment of Exempt Purposes Part XVI-B

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)								
3	It	supports	the	source	of	contributions	for	religious	activities.
			-	4		**************************************			
			1,1				20124		
					_				
	-		77.2			1000			
	-	-							
								10	A 24 12 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	<u> </u>			(-)			(AV		Al .
				577					
	-								

523611 01-05-06

Form **990-PF** (2005)

Part X	Information R Exempt Organ	egarding Transfers To nizations	and Transactions ar	nd Relationships With Nonch	naritable	9	aye iz
1 Did t		rectly engage in any of the follow	ing with any other organization	described in section 501(c) of		Yes	No
		c)(3) organizations) or in section :					110
		ization to a noncharitable exemple	[10] [10] [11] [12] [14] [14] [14] [15] [15] [15] [15] [15] [15] [15] [15				
	Cash				1a(1)		Х
(2)	Other assets			· ·	1a(2)		Х
b Othe	r transactions		20				
(1)	Sales of assets to a noncharita	able exempt organization			1b(1)		Х
(2)	Purchases of assets from a no	oncharitable exempt organization	2		1b(2)		X
(3)	Rental of facilities, equipment,	or other assets .			1b(3)		Х
(4)	Reimbursement arrangements				16(4)		X
(5)	Loans or loan guarantees				1b(5)		Х
		embership or fundraising solicitat		* * * **	16(6)		X
		ailing lists, other assets, or paid e			10		X
				lys show the fair market value of the good			
				lue in any transaction or sharing arrangem	ent, show i	n	
		other assets, or services received					
(a) Line no	(b) Amount involved	(c) Name of noncharitat	le exempt organization	(d) Description of transfers, transactions, a	nd shanng an	rangeme	ents
		N/A					
		in-in-in-in-		<u> </u>	<u> </u>	0	
		-2013hm Hell-17		1400000			
- 28.6							
			(E				
			411				
			C 20 10000				
ulias a		2542			75.00		
2a Is th	organization directly or indire	ectly affiliated with, or related to, o	one or more tax-exempt organiz	rations described			
		r than section 501(c)(3)) or in se		_	Yes	X	No
	s," complete the following sch		505 ST 520	<u>.</u>		41	
	(a) Name of org		(b) Type of organization	(c) Description of relation	nship		
	N/A						

		2000					
							- 0
Under	penalties of penury, I declare that I h	have examined this return, including acc	companying schedules and statemen	its, and to the best of my knowledge and belief, it	is true, corre	ct,	
		er than taxpayer or fiduciary) is based o				52.	
I.V	Solle	line	14				
2 5	ignature of officer or trustee	we	1,5%				
ᡱ├		-, ,					
Sign Here	Preparer's signature	ola link					
Paid Preparer's Use Only	anginaturo P V	NO C MODITAL DE					
Paid epare	Firm's name (or yours NAGA						
2.0	if self-employed), address, and ZIP code	E. 1st St. #120					
	Lead to TOS	Angeles, CA 90	012				

Form 990-PF Interest on Sav	ings and Tem	porary Cash I	nvestments	Statement 1
Source				Amount
INTEREST PAID FROM BANK ACOUN	NT			24,901.
Total to Form 990-PF, Part I,	, line 3, Co	lumn A		24,901.
Form 990-PF	Accounti	ng Fees		Statement 2
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
NAGANO & MORITA, CPA	6,150.	3,075.		3,075.
To Form 990-PF, Pg 1, ln 16b	6,150.	3,075.		3,075.
Form 990-PF	Tax	es ·		Statement 3
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
FRANCHISE TAX BORD (FILING FEE) DEPARTMENT OF JUSTICE EXCISE TAX TO Form 990-PF, Pg 1, ln 18	10. 25. 422. 457.	0.		10. 25. 422. 457.
Form 990-PF	Other E	xpenses		Statement 4
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
BANK CHARGES	50.	0.		50.
To Form 990-PF, Pg 1, ln 23	50.	0.		50.

Form 990-PF	Other Funds		Statement	5
Description		(A) Beginning of Year	(B) End of Year	
FUND BALANCE		1,305,261.	1,287,53	36.
Total to Form 990-PF, Part II, li	ine 29	1,305,261.	1,287,53	36.
	rt XV, Line 2b	nts	Statement	6

Description

The application must be in writing and the purpose of fund use must be stated.

Abbot Tani Foundation Balance Sheet As of December 31, 2005

	Jan 31, 05	Feb 29, 05	Mar 31, 05	Apr 30, 05	May 31, 05	Jun 30, 05	Jul 31, 05	Aug 31, 05	Sep 30, 05	Oct 31, 05	Nov 30, 05	Dec 31, 05
ASSETS												
Current Assets												
Checking/Savings												
1040 \$ Cash In Bank - MB B/C	33,879 26	29,645 93	23,262 60	20,714 94	16,113 28	13,777 31	9,543 98	6,160 65	2,443 99	19,773 99	15,590 66	15,257 33
1050 \$ Cash In bank - MB M/M	984 53	974 91	965 32	955 72	946 13	30,962 78	30,981 19	30,999 61	31,017 45	11,026 57	11,031 10	11,035 79
1120 \$ Cash in Bank - MB CD 1Year	1,020,256 68	1,020,256 68	1,020,256 68	1,020,256 68	1,020,256 68	1,040,866 65	1,140,866 65	1,140,866 65	1,140,866 65	1,140,866 65	1,140,866 65	1,140,866 65
1130 \$ Cash in Bank - MB CD 6 M	220,000 00	220,000 00	220,000 00	220,000 00	220,000 00	223,353 51	63,353 51	63,353 51	63,353 51	63,353 51	63,353 51	64,199 25
Total Checking/Savings	1,275,120 47	1,270,877 52	1,264,484 60	1,261,927 34	1,257,316 09	1,308,960 25	1,244,745 33	1,241,380 42	1,237,681 60	1,235,020 72	1,230,841 92	1,231,359 02

Annual Check/Savings Average	\$1,254,976.27
Annual Check/Savings Average	\$1,254,976.27

Rev N	2848 (2010) 2004) Here of the Treasury	and Declarati		OMB No. 1(4'-4')CO For INS Use Only Received by				
Par	Power of	orn 2848 will not be honored for any pu	rpose other tha	n representation before t	he IRS.	Namo Telephone Function		
	Texpayer Inform	mation. Taxpayer(s) must sign and da	te this form or	Social security number		Onto / /		
	ayer name(s) and			Social security number	numi	= 50		
C/O 250	OT TANI FOUN NAGANO & MO E. 1ST #1200 ANGELES, CA	ORITA CPA		Daytime toluphone num		: 0506841 number (if applicable)		
herel	by appoint(s) the	o following representative(s) as attorned	ey(s)-In-fact:	(2.2).0.00				
2	Representative	(a) must sign and date this form on p	page 2, Part II.					
YOS	e and address HINAGA NAGA			CAF No. 2 Telephone No. 2 Fax No. 2 new: Address 1 lole	213-621-2 13-621-2921 phone No.	B Fax No. []		
Nam	e and address		Check if	CAF No				
	e and address			CAF No				
		payer(s) before the Internal Revenue S	Service for the	following tax matters:				
3	Tax matters	come, Employment, Excise, etc.)	Tay F	Form Number	Yea	r(a) or Period(s)		
12		(see the instructions for line 3)		941, 720, etc.)	(see the h	nstructions for line 3)		
EXC	CISE			980PF	2005 THR	OUGH 2007		
_	Specific use n	ot recorded on Contralized Authoriza	ntion File (CAF	7. If the power of attorne	ry is for a sp	pecific use not recorded		
5	on CAF, check Acts authorize and all acts the agreements, co below), the por for disclosure of Exceptions. A	this box. See the instructions for Line and. The representatives are authorized at I (we) can perform with respect to the onsents, or other documents. The author to substitute another representation tax returns or return information to unenrolled return preparer cannot see Unonrolled Return Preparer	d 4. Specific up to receive an text matters thority does not be, the power to a third party. Singn any document of the text of	ses not recorded on C d Inspect confidential ta described on line 3, for at include the power to to sign certain returns, of see the line 5 instruction ment for a taxpayer and	example, the receive returned to the powers for more it may only	on and to perform any ne authority to sign any und checks (see line 6 or to execute a request information.		
	taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for reatrictions on tax matter partners. List any specific additions or deletions to the acts otherwise authorized in this power of attornoy:							
		ic additions or deletions to the acts of		······································	••••••			
6	OR CASH, refu	und checks. If you want to authorize und checks, initial heresemative to receive refund check(s) >	_ and list the r			T NOT TO ENDORSE		

Form 2848 (Rim 3-01)(4)

Form 2848 (Rev. 3-2004)				Page 2
7 Notices and com	munications. Original r	notices and other w	ntten communications	will be sent to you and a copy to the
first representative	listed on line 2.	a listed to receive a	copy of natices and co	mmunications, check this box
b If you do not want	any notices or commu	unications sent to y	our representative(s), c	heck this box
power(s) of attorned this document. If y YOU MUST ATTA	ey on file with the Inter you do not want to rev CH A COPY OF ANY	mal Revenue Servic oke a prior power of POWER OF ATTOI	te for the same tax man of attorney, check here RNEY YOU WANT TO	
requested, otherw	se, see the instruction	s. If signed by a co	proporate officer, partne	id wife must sign if joint representation is it, guardian, tax matters partner, executor, is authority to execute this form on behalf
► IF NOT SIGNE	D AND DATED, THIS F	POWER OF ATTOF	NEY WILL BE RETUR	NED.
101.	1/1/11/11	,	4/11/	7
1111/4	Muca		726/06	reasure
	Signature		Date	Title (if applicable)
EIDO T. SHIMANO Print Nar		ZZZZZZ	A6BoT To	ANI FOUNDATION ayer from line 1 If other than individual
	Signature		Date	Title (f applicable)
	Г			
Print Nar	L	PIN Number		
	on of Representative		****	
I am aware of regulative practice of attention and authorized to a lam one of the folia Attorney—a medical controlled Agent-dofficer—a bonse Full-Time Employ Family Member 9 Enrolled Actuar authority to prain Unenrolled Return Circular No. 230 examination by	under suspension of dulations contained in Troprings, certified public represent the taxpayer flowing: Indicate the taxpayer flowing: Accountant—duly qualler of the taxpayer full-time employee—a full-time employee—a full-time employee—a full-time employee—a full-time employee—a member of the taxpayee—the service before the Service memoral of the taxpayee—the suthor it, section 10.7(c)(1)(viii). Ithe IRS. See Unenrolled	easury Department accountants, enrol (s) identified in Par of the halified to practice as under the requiremonyer's organization by the Joint Bo e is limited by sect thy to practice before You must have prepared Return Preparer of	Circular No. 230 (31 Cled agents, enrolled act I for the tax matter(s) highest court of the junicial accounts of Treasury Department of Treasury Department (i.e., spouse, pair and for the Enrollment of the Internal Revenue Stared the return in question page 2 of the instruction page 2 of the instruction of the Internal Revenue Stared the return in question page 2 of the instruction page 2 of the instruction of the Internal Revenue Stared the return in question page 2 of the instruction.	FR. Part 10), as amended, concerning tuaries, and others; apecified there; and sdiction shown below. Suntant in the jurisdiction shown below. Iment Circular No. 230. Tent, child, brother, or sister). Of Actuaries under 29 U.S.C. 1242 (the Department Circular No. 230). Service is limited by Troacury Dapartment on and the return must be under one.
	ION OF REPRESENTA e the Part II instruction		IED AND DATED, THE	POWER OF ATTORNEY WILL
Designation—Insert above letter (a-h)	Jurisdiction (state) or identification		Signature	Date
b	Ca	Sid	y Gen	426/06
				2.4