# **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

A F	or th	e 201	4 calendar year, or tax year begin	ning	, 2014	, and en	ding		, 2	0
D			C Name of organization					D Employer ide	entification nur	nber
<b>D</b> 0	heck if ap		JAPAN AMERICA SOCIETY	OF SO. CALIFOR	RNIA					
	Addre		Doing Business As					95-2021	.853	
	Name	change	Number and street (or P.O. box if mail is r	not delivered to street address	ss)	Room/sui	te	E Telephone no	umber	
	Initial	return	1411 WEST 190TH STREET	T, STE 380				(310) 96	5-9050	
	Term	inated	City or town, state or province, country, a	nd ZIP or foreign postal cod	е					
	Amer		GARDENA, CA 90248					<b>G</b> Gross receipt	s \$	846,895.
	Applie pendi	cation	F Name and address of principal officer:	DOUGLAS ERBE	R			H(a) Is this a grou		Yes X No
	·		1411 W. 190TH ST., STE	380 GARDENA,	CA 9024	8		H(b) Are all subord		Yes No
I	Tax-ex	empt st	tatus: X 501(c)(3) 501(c) (	) <b>(</b> insert no.)	4947(a)(1)	or	527	If "No," attac	h a list. (see instru	uctions)
J	Websi	te: 🕨	WWW.JAS-SOCAL.ORG					H(c) Group exemp	otion number	
K	Form	of orgar	nization: X Corporation Trust	Association Other	<u> </u>	L Ye	ar of format	ion: 1959 <b>M</b>	State of legal d	omicile: CA
P	art I	Sui	mmary							
	1		y describe the organization's mission or						L, GOVER	NMENTAL
çe		AND	PERSONAL RELATIONSHIPS	BETWEEN THE PE	OPLE OF	JAPAN	AND A	MERICA.		
nan										
Governance	2		k this box 🕨 🔙 if the organization di						S. ,	
	3		per of voting members of the governing						3	35.
ون پ	4		per of independent voting members of the						4	35.
ctivities &	5	Total	number of individuals employed in cale	ndar year 2014 (Part V, I	line 2a)				5	4.
댢	6	Total	number of volunteers (estimate if necess	ary)					6	159.
ď		Total	unrelated business revenue from Part VI	II, column (C), line 12					7a	(
	b	Net u	nrelated business taxable income from F	Form 990-T, line 34			<u>.</u>		7b	(
								Prior Year	Cui	rrent Year
<u>o</u>	8	Contri	ibutions and grants (Part VIII, line 1h)		·	Y FOR	┑┕	538,14	4.	718,129.
enr	9	Progra	am service revenue (Part VIII, line 2g)		- BUBLICIA	T FUR	, I		0	(
Revenue	10	mvesi	iment income (Part VIII, column (A), line	s 3, 4, and 7d)			<b>┚</b> ┝──	5,08		11,294.
_	11		revenue (Part VIII, column (A), lines 5,					-4,26	9.	<u>-111,697</u> .
	12		revenue - add lines 8 through 11 (must					538,96		617,726.
	13		s and similar amounts paid (Part IX, colu					288,45	0.	108,500.
	14		fits paid to or for members (Part IX, colur						0	(
es	15		es, other compensation, employee bene		_			308,10		316,813.
Expenses	16a		ssional fundraising fees (Part IX, column						0	3,400.
Ϋ́	b		fundraising expenses (Part IX, column (D						_	
	17		expenses (Part IX, column (A), lines 11a					157,41		244,015.
	1		expenses. Add lines 13-17 (must equal					753,97		672,728.
<u>_ s</u>	19	Rever	nue less expenses. Subtract line 18 from	line 12				-215,01		-55,002.
Net Assets or Fund Balances							_ <u> </u>	ning of Current Y		d of Year
sse	20		assets (Part X, line 16)				• •	872,26		737,206.
et A	21		liabilities (Part X, line 26)					97,19		47,877.
			ssets or fund balances. Subtract line 21	from line 20				775,06	4.	689,329.
	rt II		gnature Block						many lemanula dan	
			of perjury, I declare that I have examined this complete. Declaration of preparer (other than						my knowledge	and belief, it is
Sig	ın		Signature of officer					Date		
He			eignature et einee.					24.0		
			Type or print name and title							
_			Type or print name and title  (Type preparer's name	Preparer's signature		Date			if PTIN	
Paid	d			i Toparoi o oigilature			/12/1	Check	"	1067
Pre	parer	CAR					/13/1		10110	
Use	Only		sname ➤ KPMG LLP					Firm's EIN		_
N/a-	, the '		s address > 550 S. HOPE ST., SUITE 1 scuss this return with the preparer shown					Phone no.	213-972-	
_					٥)			<u> </u>		Yes No orm <b>990</b> (2014)
ror	rape	work	Reduction Act Notice, see the separate	ะ แเรน นบนอกร.					Fo	mı <b>əəu</b> (2014)

Page 2 Form 990 (2014)

Pa	Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III	Х
1	Briefly describe the organization's mission: ATTACHMENT 1	
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?	X No
	prior Form 990 or 990-EZ? Yes If "Yes," describe these new services on Schedule O.	_A] NO
3		X No
4	If "Yes," describe these changes on Schedule O.  Describe the organization's program service accomplishments for each of its three largest program services, as measure expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to the total expenses, and revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$	
4b	(Code: ) (Expenses \$ 72,170. including grants of \$ ) (Revenue \$ )	
	FUKUSHIMA YOUTH CULTURAL EXCHANGE PROGRAM (FYCEP)  EIGHT CHILDREN FROM FUKUSHIMA AIIKUEN CHILDREN'S HOME	
	("ORPHANAGE") BECAME "PIONEERS" AS ONLY THE SECOND DELEGATION OF	
	RESIDENTS TO TRAVEL ABROAD IN THE HOME'S 121-YEAR HISTORY. THE	
	FIRST DELEGATION PARTICIPATED IN THE INAUGURAL FYCEP IN 2013.	
	THE EIGHT CHILDREN, ALONG WITH THEIR CHAPERONE, VISITED LOS	
	ANGELES FROM JULY 20 TO JULY 30, 2014. THE EXPERIENCE WAS	
	LIFE-CHANGING FOR THE JAPANESE CHILDREN, AS WELL AS FOR THE	
	AMERICAN HOST FAMILIES AND VOLUNTEERS.	
4c	(Code:) (Expenses \$	
	"JAPAN IN 2014 SYMPOSIUM" (FEBRUARY 13, 2014) GATHERED LEADING	
	EXPERTS ON JAPAN FROM ACROSS THE U.S. AND FROM JAPAN. THEY TOOK	
	AN IN-DEPTH LOOK AND PROVIDED THEIR "FORECAST" FOR THE COMING YEAR	
	ON JAPANESE DOMESTIC AFFAIRS, U.SJAPAN BILATERAL ECONOMIC AND	
	SECURITY RELATIONSHIP AND U.SJAPAN COOPERATION IN INTERNATIONAL	
	AFFAIRS. THE HIGHLIGHT OF THE SYMPOSIUM WAS THE "AMBASSADORS DISCUSSION", FEATURING IMMEDIATE PAST JAPANESE AND U.S.	
	AMBASSADORS, ICHIRO FUJISAKI AND JOHN V. ROOS.	
_		
4d	Other program services (Describe in Schedule O.) ATTACHMENT 3	
_	(Expenses \$ 349,049. including grants of \$ 108,500. ) (Revenue \$ )	
4e	Total program service expenses ► 576,331.	

Form 990 (2014) Page 3

-ar	Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section $501(c)(4)$ , $501(c)(5)$ , or $501(c)(6)$ organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,			
	Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted			
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	Х	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	Х	
b	Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes,"			37
	complete Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if	40.		37
4.0	the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
D	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	4.46	Х	
15		14b	2	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	Х	
16		13	2	
10	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	10		22
• •	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	Х	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on	<b>- '</b> '	21	
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		Х
20 a	Did the organization operate one or more hospital facilities? <i>If</i> "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
	,			

Form 990 (2014) Page **4** 

Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 17 if "Yes" complete Schedule ( Parts I and II	Part I	V Checklist of Required Schedules (continued)			
domestic government on Part IX, column (A), line 17 if "Yes," complete Schedule I, Parts I and II, 21 I X 22 Did the organization open time than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 27 if "Yes," complete Schedule I, Parts I and III. 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization are a lax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 240 through 24 and complete Schedule I TMs." go to line 25a.  b Did the organization self-schedule II TMs." go to line 25a.  c Did the organization attention account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  c Did the organization attention as an "on behalf of" issuer for bonds outstanding at any time during the year?  24c				Yes	No
domestic government on Part IX, column (A), line 17 if "Yes," complete Schedule I, Parts I and II, 21 I X 22 Did the organization open time than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 27 if "Yes," complete Schedule I, Parts I and III. 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization answer "Yes" to Part VII. Section A, line 3, 4, or 5 about compensation of the organization are a lax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 240 through 24 and complete Schedule I TMs." go to line 25a.  b Did the organization self-schedule II TMs." go to line 25a.  c Did the organization attention account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  c Did the organization attention as an "on behalf of" issuer for bonds outstanding at any time during the year?  24c	21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 27 if Yes,"complete Schedule I, Parts I and III.  23 Did the organization answer Yes* to Part VII, Section A, line 3, 4, or 5 about compensation of the organization answer Yes* to Part VII, Section A, line 3, 4, or 5 about compensation of the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If Yes," answer lines 240 through 24d and complete Schedule K. If Yilo," go to line 25a.  24a Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  25 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization excess benefit transaction with a disqualified person during the year? If Yes," complete Schedule I, Part II.  25a Did the organization aware that it engaged in an excess benefit transaction with a disqualified person of uning the year? If Yes," complete Schedule I, Part II.  25b IX  27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employees, or disqualified persons? If Yes," complete Schedule I, Part II.  27 Did the organization aparty to a business transaction with one of the following parties (see Schedule L, Part IV.  28 Was the organization aparty to a business transaction with one of the following parties (see Schedule L, Part IV.  29 Did the organization aparty to a business transaction with one of the following parties (see Schedule L, Part IV.  29 Did the organization aparty to a business transaction with one of the following parties (see Schedule L, Part IV.  29 Did the organization aparty to a business transaction with one of the following parties (see Schedule L, Part IV.  29 Did the organization aparty to a business transaction with one of the following parties (see Schedule L, Part IV.  29 Did			21		Х
Part IX, column (A), line 27 II "Yes," complete Schedule I, Parts I and III.  2 Did the organization awaver "Yes" to Part IVI. Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.  24 Did the organization have a 1ax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule II "Na" go to line 25a.  b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.  c Did the organization stantation a escrow account other than a refunding escrow at any time during the year?  c Did the organization as an "on behalf of" issuer for bonds outstanding at any time during the year?  c Did the organization as an "on behalf of" issuer for bonds outstanding at any time during the year?  c Did the organization as an "on behalf of" issuer for bonds outstanding at any time during the year?  c Did the organization waver that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction during the year?  b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organizations prior Forms 990 or 990-E2?  If "Yes," complete Schedule I, Part II  Did the organization report any amount on Part X. line 5, 6, or 22 for receivables from or payables to any ourrent or former officers, directors, trustees, we pemployees, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule I, Part II.  25 Did the organization appray to a business transaction with one of the following parties (see Schedule II.  Part IV instructions f	22	· · · · · · · · · · · · · · · · · · ·			
Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J			22		Х
organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.  23 X  24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a,	23				
employees? If "Yes," complete Schedule J.  23	23	- · · · · · · · · · · · · · · · · · · ·			
Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.  b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?,			23		x
\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a,	24-		23		
through 24d and complete Schedule K If "No," go to line 25a.  b Did the organization minest any proceeds of tax-exempt bonds beyond a temporary period exception?.  c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  d Did the organization at as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d  5a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L. Part I .  b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organizations prior Forms 990 or 990-E27 If "Yes," complete Schedule L. Part II .  25b X  26D Did the organization report any amount on Part X, line 5.6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L. Part III .  27 Was the organization provide a grant or other assistance to an officer, director, trustee, key employees, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L. Part III .  28 Was the organization a party to a business transaction with one of the following parties (see Schedule L. Part IV .  A family member of a quity of these persons? If "Yes," complete Schedule L. Part IV .  A nemity of which a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule M.  Did the organization receive contributions? If "Yes," complete Schedule M.  Did the organization organization sell, exchange, dispose of, or transfer m	24 a				
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			24-		v
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  d Did the organization at as an 'no hehalf of' issuer for bonds outstanding at any time during the year?  24d	_				
to defease any tax-exempt bonds?  d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d  25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .  b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-E2? If "Yes," complete Schedule L, Part I .  25b			240		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  Section 501(c)(3), 501(c)(4), and 501(c)(2)) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	С				
Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I					
transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I			24d		
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year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?  If "Yes," complete Schedule L, Part I  25b  X  26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II   26		transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
Did the organization receive more officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.  28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part III).  28 Was the organization for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, or key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III.  28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.  b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.  c An entity of which a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.  29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M, 29 X  30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M, Part II.  31 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1  35 Did the organization have a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1  36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part V, line 2  37 D	b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II .  26 X  27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		If "Yes," complete Schedule L, Part I	25b		X
current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any			
disqualified persons? If "Yes," complete Schedule L, Part II   26   X   27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III					
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III			26		Х
substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27				
entity or family member of any of these persons? If "Yes," complete Schedule L, Part III					
Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		· · ·	27		х
Part IV instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28				
A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	20				
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.  c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV.  29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.  30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.  31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.  32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.  33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.  34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1  35 Did the organization have a controlled entity within the meaning of section 512(b)(13)?  36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2  36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI, lines 11b and little the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and little the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and little	2	· · · · · · · · · · · · · · · · · · ·	282		x
Schedule L, Part IV  An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV.  Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.  Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.  Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.  Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.  Was the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.  Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1  Did the organization have a controlled entity within the meaning of section 512(b)(13)?  If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2  Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2  Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI, lines 11b and					
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	b		28h		x
was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	•	,	205		
Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	C		280		x
Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	20	•		v	
conservation contributions? If "Yes," complete Schedule M.  30 X  31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.  32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.  32 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.  33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1  34 Was the organization have a controlled entity within the meaning of section 512(b)(13)?  35 Did the organization have a controlled entity within the meaning of section 512(b)(13)?  36 If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2  36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2  36 Yas Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI, lines 11b and			29		
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sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I			32		X
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related organization? If "Yes," complete Schedule R, Part V, line 2  36 X  37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.  38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and		controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
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and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,  Part VI		related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,  Part VI	37				
Part VI					
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			37		Х
	38				
	-	· · · · · · · · · · · · · · · · · · ·	38	Х	

Form **990** (2014)

Form 990 (2014) Page **5** 

Par	Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a8			
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
_	reportable gaming (gambling) winnings to prize winners?	1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return. 2a 4	2 h	Х	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Λ	
2.0	<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)	3a		Х
	Did the organization have unrelated business gross income of \$1,000 or more during the year?  If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		- 21
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority	35		
4a	over, a financial account in a foreign country (such as a bank account, securities account, or other financial			
	account)?	4a		Х
h	If "Yes," enter the name of the foreign country: ▶			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts			
	(FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a	Х	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7с	X	
	If "Yes," indicate the number of Forms 8282 filed during the year			
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
_	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
_	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.	0-		
	Did the sponsoring organization make any taxable distributions under section 4966?	9a 9b		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	อม		
10	Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  10b			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders			
	Gross income from other sources (Do not net amounts due or paid to other sources			
-	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
	the organization is licensed to issue qualified health plans 13b			
С	Enter the amount of reserves on hand			
14 a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

JSA 4E1040 1.000 Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. 

Sect	ion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 35			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent 1b 35			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		<u>X</u>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			3.5
	stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:	0	Х	
a	The governing body?	8a	X	
ь	Each committee with authority to act on behalf of the governing body?	8b		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X
Secti	on B. Policies (This Section B requests information about policies not required by the Internal Revenue		ə.)	
	in the state of th		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give			
	rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	45.	Х	
а	The organization's CEO, Executive Director, or top management official	15a	Λ	
b	Other officers or key employees of the organization	15b		21
400	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
h	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its	100		
D	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		
Sect	ion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ▶_CA,			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section	501(	c)(3)s	only)
	available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X Upon request Other (explain in Schedule O)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest of the conflict of the con	erest	policy	, and
	financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and record	s: <b>▶</b>		
	DOUGLAS ERBER 1411 WEST 190TH STREET, SUITE 380 GARDENA, CA 90248 310-965-9050			

JSA 4E1042 1.000 Form **990** (2014)

#### Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, **Independent Contractors**

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Section A.

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(C)

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

<b>(A)</b> Name and Title	(B) Average hours per week (list any	box,	unles	Pos heck ss pe	rson	e than o	an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other compensation
	hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	from the organization and related organizations
(1)TERRY S. HARA	2.00									
CHAIRMAN	0	Х		Х				0	0	0
(2)JOSEPH C. PORTILLO	2.00									
CO-VICE CHAIR/CHAIR ELECT	0	Х		Х				0	0	0
(3)RYUJI WATANABE (AS OF 3/14)	1.00									
CO-VICE CHAIR	0	Х		Х				0	0	0
(4)KATSUYA TAKAMIYA (THRU 03/14)	1.00									
CO-VICE CHAIR	0	X		Х				0	0	0
(5)NORMAN A. FUTAMI	3.00									
COUNSEL	0	X		Х				0	0	0
(6)GLEN I. HAMAKAWA	2.00									
TREASURER	0	X		Х				0	0	0
(7)VIVIEN USUI	1.00									
CORPORATE SECRETARY	0	X		Х				0	0	0
_(8)DONALD P. BAKER	1.00									
DIRECTOR	0	X						0	0	0
(9)ROBERT_BRASCH	2.00									
DIRECTOR	0	X						0	0	0
(10)MARK E. BUCHMAN	2.00									
DIRECTOR	0	X						0	0	0
(11)TRACEY DOI (THRU 3/14)	2.00							_		
DIRECTOR	0	Х						0	0	0
(12)DONALD P. EMERY	2.00							_	_	_
DIRECTOR	0	X						0	0	0

Form **990** (2014)

0

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JSA.

(13)WERNER ESCHER

FEYDER

DIRECTOR

(14) MICHAEL J.

DIRECTOR

1.00 0

2.00

0

Х

X

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Λ

Λ

Form 990 (2014) Page **8** 

Part VII Section A. Officers, Directors, Tru	ustees, Ke	y Em	nplo	yee	es,	and H	lig	hest Compensat	ed Employees (d	ontinue	ed)	
(A) Name and title	(B) Average hours per week (list any hours for	box,	unles	Pos heck ss pe	rson	e than o is both or/trust	an	(D)  Reportable compensation from the	(E) Reportable compensation from related organizations	am	(F) stimated nount of other pensatio	on .
	related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	org: and	om the anization d related anization	
15) KIYOSHI FURUKAWA (AS OF 3/14)	1.00											
DIRECTOR	0	X						0	0			0
16) RUSSELL L. HANLIN	1.00											
DIRECTOR	0	X						0	0			0
17) NANCY WOO HIROMOTO	3.00											
DIRECTOR	0	X						0	0			0
18) JUDY JOHNSON	1.00											
DIRECTOR	0	X						C	0			0
19) TAMMIE KANDA	2.00							_				_
DIRECTOR	0	X						0	0			0
20) HIDEKI KISHIMOTO (AS OF 3/14)	1.00											_
DIRECTOR	0	X						U	0			0
21) ACEY KOHROGI	1.00											_
DIRECTOR	0	X						0	0			0
22) KAZUO KOSHI (THRU 3/14)	1.00											_
DIRECTOR	1 00	X						0	U			0
23) YOSHIHIKO KOZU	1.00											0
DIRECTOR	1 00	X						U	U			0
24) JOEL D. LITTLEFORD (THRU 3/14)	1.00											0
DIRECTOR	2.00	X						U	U			0
25) GRACIELA MEIBAR	+	X										0
DIRECTOR	0	Λ					Ļ	0	0			0
1b Sub-total								124,600.	0		25,1	
c Total from continuation sheets to Part VII, S d Total (add lines 1b and 1c)	_							124,600.	0		25,1	
2 Total number of individuals (including but not	limited to t						o re	· · · · · · · · · · · · · · · · · · ·	\$100,000 of		<u> </u>	12.
reportable compensation from the organizatio	n ▶	1	L									
											Yes	No
3 Did the organization list any former office employee on line 1a? If "Yes," complete Sched										3		Х
4 For any individual listed on line 1a, is the organization and related organizations groups of the control of	eater than	\$15	0,0	00?	. If	"Yes	s, "	complete Schedu	le J for such			V
individual										4		X
5 Did any person listed on line 1a receive or										_		v
for services rendered to the organization? If "Y	es, comple	ie Scr	ieau	iie J	TOP	sucn	per	รงก		5		X
Section B. Independent Contractors	ا احداد معمد	. d c :- :	- ا- مر				'		than \$100,000 -	ı		—
1 Complete this table for your five highest com	iperisated II	naepe	enae	int (	CON	แลตเอ	เรโ	mai received more	: man \$100,000 0	1		

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and busin	ess address	(B) Description of services	(C) Compensation
NONE			

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 0

Form **990** (2014)

Part VII Section A. Officers, Directors, 7	<u>Γrustees, Ke</u>	y En	nplo	ye	es,	and F	lig	hest Compensat	ed Employees (d	continued)	
(A) Name and title	(B) Average hours per week (list any hours for	box,	unles er and	Pos heck ss pe d a d	erson	e than o	an ee)	(D) Reportable compensation from the	(E) Reportable compensation from related organizations	Estim amou oth comper	nated int of ner nsation
	related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	from organi and re organiz	zation elated
26) RIKAN MIURA	1.00										
DIRECTOR	0	Х						0	0		
7) HIDEO MIYAKE	1.00										
DIRECTOR	0	X						0	0		
28) MARI MIYOSHI	2.00										
DIRECTOR	0	Х						0	0		
29) DOUGLAS MONTOGOMERY	2.00										
DIRECTOR	0	Х						0	0		
30) PERRY MORETH	2.00										
DIRECTOR	0	Х						0	0		
31) KAPPEI MORISHITA	1.00										
DIRECTOR	0	Х						0	0		
2) MASUMI MUROI	1.00										
DIRECTOR	0	Х						0	0		
3) TAKASHI OHDE (THRU 3/14)	1.00										
DIRECTOR	0	Х						0	0		
84) BRIAN K. PECK	1.00										
DIRECTOR	0	X						0	0		
35) EDWARD A. PERRON	2.00										
DIRECTOR	0	Х						0	0		
86) JEFFREY T. SHIMAMOTO	2.00										
DIRECTOR	0	Х						0	0		
1b Sub-total c Total from continuation sheets to Part VII, d Total (add lines 1b and 1c)	•			 			<b>&gt; &gt; &gt;</b>				
Total number of individuals (including but no reportable compensation from the organization)	ot limited to t	hose			bov	e) who	o re	eceived more than	\$100,000 of		
										Y	es No
3 Did the organization list any former of employee on line 1a? If "Yes," complete School										3	Х
4 For any individual listed on line 1a, is the organization and related organizations individual	greater than	\$15	50,0	00?	) It	"Yes	3,"	complete Schedu	le J for such	4	X
5 Did any person listed on line 1a receive										-	
for services rendered to the organization? If Section B. Independent Contractors										5	Х
Complete this table for your five highest compensation from the organization. Report											

year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶

Part VII Section A. Officers, Directors, Tru	ıstees, Ke	y En	nplo	yee	es,	and H	ligl	hest Compensat	ed Employees (d	continued)
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average hours per week (list any	,		heck		e than or		Reportable compensation	Reportable compensation from	Estimated amount of other
	hours for related organizations below dotted line)	1				or/truste employee		from the organization (W-2/1099-MISC)	related organizations (W-2/1099-MISC)	compensation from the organization and related organizations
37) MARK K. SULLIVAN	1.00									
DIRECTOR	1 00	X						0	0	(
38) YUKUO TAKENAKA	1.00	,								(
DIRECTOR  39) NAOKI TAKEUCHI (THRU 3/14)	1.00	X						0	0	(
DIRECTOR	0	X						0	0	(
40) JULIA WADA	1.00	- 21							9	
DIRECTOR	0	Х						0	0	(
41) MASAHIKO YAMAGUCHI (AS OF 3/14	1.00									
DIRECTOR	0	Х						0	0	(
42) AKEMI KIKUMURA YANO (THRU 3/14	1.00									
DIRECTOR	0	X						0	0	(
43) DOUGLAS G. ERBER	65.00									
PRESIDENT	0			Х				124,600.	0	25,142.
		-								
		-								
		-								
1b Sub-total							<b>&gt;</b>			
c Total from continuation sheets to Part VII, S	ection A									
d Total (add lines 1b and 1c)						a)b a	<u> </u>	asived more than	\$100,000 of	
2 Total number of individuals (including but not reportable compensation from the organization			iiste L	u ai	DOV	e) wno	re	eceived more than	\$100,000 01	
	. ,									Yes No
3 Did the organization list any former offic										
employee on line 1a? If "Yes," complete Schede										3 X
4 For any individual listed on line 1a, is the sorganization and related organizations greindividual	eater than	\$15	0,0	00?	' If	"Yes,	," (	complete Schedu	le J for such	4 X
5 Did any person listed on line 1a receive or										
for services rendered to the organization? If "Ye										5 X
Section B. Independent Contractors										
<ol> <li>Complete this table for your five highest com compensation from the organization. Report of year.</li> </ol>										

(A) Name and business address	(B) Description of services	<b>(C)</b> Compensation

Form **990** (2014)

<sup>2</sup> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶

Page 9

#### Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII......... (B) (C) (D) Related or Unrelated Revenue Total revenue business exempt excluded from tax revenue function under sections 512-514 revenue Contributions, Gifts, Grants and Other Similar Amounts 1a Federated campaigns 1b 151,258 c Fundraising events 255,336 d Related organizations 1d 1e e Government grants (contributions). f All other contributions, gifts, grants, and similar amounts not included above . 1f g Noncash contributions included in lines 1a-1f: \$ \_ 718,129 Program Service Revenue **Business Code** 2a f All other program service revenue g Total. Add lines 2a-2f Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 4 4,052 Income from investment of tax-exempt bond proceeds . 0 5 (i) Real (ii) Personal 6a Gross rents **b** Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7a Gross amount from sales of (i) Securities (ii) Other assets other than inventory 34,544. **b** Less: cost or other basis and sales expenses 27,302. 7,242. c Gain or (loss) 7,242 7,242. Other Revenue Gross income from fundraising events (not including \$ \_\_\_\_\_255,336. of contributions reported on line 1c). See Part IV, line 18 . . . . . . . . . . . a c Net income or (loss) from fundraising events. -113,795. -113,795 9a Gross income from gaming activities. See Part IV, line 19 . . . . . . . . a c Net income or (loss) from gaming activities.\_\_\_\_\_ 2.078 2,078 10a Gross sales of inventory, less returns and allowances b Less: cost of goods sold
b Net income or (loss) from sales of inventory Miscellaneous Revenue **Business Code** MEMBERSHIP PROCESSING FEE 900099 20 20. 11a b **d** All other revenue e Total. Add lines 11a-11d Total revenue. See instructions -100,403.

95-2021853

## Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

	Check if Schedule O contains a response	onse or note to any line	in this Part IX	<u> </u>	X
	not include amounts reported on lines 6b, 7b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	<b>(D)</b> Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16	108,500.	108,500.		
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors,				
	trustees, and key employees	149,742.	119,794.	14,974.	14,974.
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	126,420.	101,136.	12,642.	12,642.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	21,007.	16,805.	2,101.	2,101.
10	Payroll taxes	19,644.	15,716.	1,964.	1,964.
11	Fees for services (non-employees):				
а	Management	0			
b	Legal	0			
c	Accounting	2,318.		2,318.	
d	I Lobbying	0			
е	Professional fundraising services. See Part IV, line 17.	3,400.			3,400.
1	f Investment management fees	473.		473.	
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A) amount, list line 11g expenses on Schedule O.)	0			
12	Advertising and promotion	0			
13	Office expenses	24,747.	19,798.	1,237.	3,712.
14	Information technology	2,590.	2,072.	259.	259.
15	Royalties	0			
16	Occupancy	25,572.	20,458.	2,557.	2,557.
17	Travel	9,921.	3,968.	1,985.	3,968.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	6,072.	4,858.	1,214.	
	Interest	0			
21	Payments to affiliates	3,500.	2,800.	700.	
22	Depreciation, depletion, and amortization	4,808.		4,808.	
23	Insurance	8,919.	7,135.	892.	892.
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses in line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A) amount, list line 24e expenses on Schedule O.)				
_	OTHER PROGRAM EVENT EXPENSES	146,071.	146,071.		
	ASSOCIATION FEES	5,765.	4,613.	576.	576.
C	MISC EXPENSE	3,259.	2,607.	326.	326.
d	ــــــــــــــــــــــــــــــــــــــ				
е	All other expenses				
	Total functional expenses. Add lines 1 through 24e	672,728.	576,331.	49,026.	47,371.
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and				
	fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)	0			

JSA 4E1052 1.000

Form **990** (2014)

PAGE 13

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Form 990 (2014) Page **11** 

### Part X Balance Sheet

		Check if Schedule O contains a response or	r note	to any line in this Pa	rt X		
_		Chook ii Concodic O contains a response of	11016	to diff file in this Fa	(A)		(B)
					Beginning of year		End of year
	1	Cash - non-interest-bearing			100.		100.
	2	Savings and temporary cash investments			536,977.	2	416,574.
	3	Pledges and grants receivable, net			63,148.	3	37,555.
	4	Accounts receivable, net			0	4	0
	5	Loans and other receivables from current and	forme	r officers, directors,			
		trustees, key employees, and highest co					
		Complete Part II of Schedule L Loans and other receivables from other disqualified pers			0	5	0
	6	Loans and other receivables from other disqualified pers 4958(f)(1)), persons described in section 4958(c)(3)(B)	ons (a	s defined under section			
		and sponsoring organizations of section 501(c)(9) volu	, and intarv	employees' beneficiary			
G		organizations (see instructions). Complete Part II of Sche	edule L		0	6	0
Assets	7	Notes and loans receivable, net			0	7	0
Ass	8	Inventories for sale or use			0	8	0
	9	Prepaid expenses and deferred charges		,	0	9	372.
	10 a	Land, buildings, and equipment: cost or					
			10a				
	b	Less: accumulated depreciation			15,640.		11,682.
	11	Investments - publicly traded securities			254,580.		269,105.
	12	Investments - other securities. See Part IV, line 11			0	12	0
	13	Investments - program-related. See Part IV, line 11			0	13	0
	14	Intangible assets				14	0
	15	Other assets. See Part IV, line 11			1,818.		1,818.
	16	Total assets. Add lines 1 through 15 (must equal			872,263.		737,206.
	17	Accounts payable and accrued expenses	21,896.		905.		
	18	Grants payable			18	0	
	19	Deferred revenue	54,758. 0		20,042.		
	20	Tax-exempt bond liabilities  Escrow or custodial account liability. Complete Pa		20 21	0		
Liabilities	21 22	Loans and other payables to current and for			21	0	
i	22	trustees, key employees, highest compen					
Ë		disqualified persons. Complete Part II of Schedule			0	22	0
	23	Secured mortgages and notes payable to unrelate			0	23	0
	24	Unsecured notes and loans payable to unrelated			0	24	0
	25	Other liabilities (including federal income tax,					
		parties, and other liabilities not included on lines					
		of Schedule D		'	20,545.	25	26,930.
	26	Total liabilities. Add lines 17 through 25			97,199.	26	47,877.
		Organizations that follow SFAS 117 (ASC 958),	chec				
Fund Balances		complete lines 27 through 29, and lines 33 and	34.				
<u>a</u>	27	Unrestricted net assets			422,224.	27	432,200.
Ba	28	Temporarily restricted net assets			352,840.	28	257,129.
pu	29	Permanently restricted net assets			0	29	0
or Fu		Organizations that do not follow SFAS 117 (ASC 958) complete lines 30 through 34.	), chec	k here  and			
Net Assets or	30	Capital stock or trust principal, or current funds				30	
SSe	31	Paid-in or capital surplus, or land, building, or equ	ıipmeı	nt fund		31	
Į.	32	Retained earnings, endowment, accumulated inco	ome,	or other funds		32	
N E	33	Total net assets or fund balances			775,064.	33	689,329.
	34	Total liabilities and net assets/fund balances			872,263.	34	737,206.
							Form <b>990</b> (2014)

Form **990** (2014)

Form 990 (2014) Page **12** 

	(2014)				ıα	ye
Part	XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					X
1	Total revenue (must equal Part VIII, column (A), line 12)	1		6	17,	726.
2	Total expenses (must equal Part IX, column (A), line 25)	2			72,	
3	Revenue less expenses. Subtract line 2 from line 1	3		_	55,0	002.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		7	75,0	064.
5	Net unrealized gains (losses) on investments	5			3,8	332.
6	Donated services and use of facilities	6				0
7	Investment expenses	7				0
8	Prior period adjustments	8				0
9	Other changes in net assets or fund balances (explain in Schedule O)	9		_	34,5	565.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	33, column (B))	10		6	89,3	329.
Part						
	Check if Schedule O contains a response or note to any line in this Part XII					Ш
					Yes	No
1	Accounting method used to prepare the Form 990: CashX Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," e	xplai	in in			
	Schedule O.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were cor	npile	d or			
	reviewed on a separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were aud	ted (	on a			
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for	overs	sight			
	of the audit, review, or compilation of its financial statements and selection of an independent according to the audit, review, or compilation of its financial statements and selection of an independent according to the audit, review, or compilation of its financial statements and selection of an independent according to the audit, review, or compilation of its financial statements and selection of an independent according to the audit, review, or compilation of its financial statements and selection of an independent according to the audit acc	count	tant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, e	expla	in in			
	Schedule O.					
3a	As a result of a federal award, was the organization required to undergo an audit or audits as se	t for	th in			
	the Single Audit Act and OMB Circular A-133?			3a		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not und		the			
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such au	dits.		3b		

Form **990** (2014)

#### **SCHEDULE A** (Form 990 or 990-EZ)

## **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

Department of the Treasury Internal Revenue Service Name of the organization

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Inspection

Employer identification number

JA:	PAN	AMERICA SOCIETY OF	SO. CALIFORN	IIA			95	-2021853
Pa	rt I	Reason for Public Cha	arity Status (All o	organizations must o	omplete	e this pa	art.) See instructions	
The	orga	anization is not a private fou	indation because it	t is: (For lines 1 through	gh 11, ch	eck only	one box.)	
1		A church, convention of ch	urches, or associa	tion of churches descr	ribed in <b>s</b>	ection 1	70(b)(1)(A)(i).	
2		A school described in secti	ion 170(b)(1)(A)(ii)	. (Attach Schedule E.)				
3		A hospital or a cooperative	hospital service o	rganization described	in <b>sectio</b>	n 170(b)	(1)(A)(iii).	
4		A medical research organiz	zation operated in	conjunction with a hos	spital des	scribed i	n section 170(b)(1)(A)	(iii). Enter the
		hospital's name, city, and s	tate:					
5		An organization operated	for the benefit of	a college or universit	y owned	d or ope	erated by a governme	ental unit described in
		section 170(b)(1)(A)(iv). (0	Complete Part II.)					
6		A federal, state, or local go	_					
7	X	An organization that norm	-	•	ipport fro	om a go	vernmental unit or fro	om the general public
		described in section 170(b)						
8		A community trust describe			-			
9		An organization that norma						· -
		receipts from activities rel		-		-		
		support from gross inves					·	tax) from businesses
		acquired by the organization				-	•	
10		An organization organized	•	· · · · · · · · · · · · · · · · · · ·	-			
11		An organization organized	•	•				
		one or more publicly suppo						
		the box in lines 11a through		• • • • • • • • • • • • • • • • • • • •	•		•	· · ·
а		Type I. A supporting org	•	•			• , ,	
		the supported organization			elect a m	ajority o	f the directors or trus	tees of the supporting
		organization. You must c	-					
b		Type II. A supporting org	•					· · · · -
		control or management of		=	the sam	e persor	ns that control or man	age the supported
_		organization(s). You must	-					U Saka amaka di Skla
С		Type III functionally inte						lly integrated with,
4		its supported organization		-				tod organization(a)
d		Type III non-functionally that is not functionally interest	= :					= ::
		that is not functionally into requirement (see instruct	-	- · · · · · · · · · · · · · · · · · · ·	-		· ·	an allenliveness
е		Check this box if the orga	•	-				I Type III
·	L	functionally integrated, or						i, type iii
f	En	ter the number of supported			porting c	n gariizai	iiori.	
q		ovide the following information						
Ŭ				(iii) Type of organization	(iv) Is the	organization	(v) Amount of monetary	(vi) Amount of
				(described on lines 1-9 above or IRC section		ur governing ment?	support (see instructions)	other support (see instructions)
				(see instructions))	docui	ment?	instructions)	instructions)
					Yes	No		
(A)								
(B)								
(C)								
(D)								
(E)								
Tot	al							

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2014

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Calendar year (or fiscal year beginning in) ► (a) 2010 (b) 2011 (c) 2012 (d) 2013  1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(e) 2014 718,129.	(f) Total
membership fees received. (Do not include any "unusual grants.")	718,129.	
organization's benefit and either paid to or expended on its behalf		4,474,709.
		0
The value of services or facilities furnished by a governmental unit to the organization without charge		0
4 Total. Add lines 1 through 3	718,129.	4,474,709.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount		
shown on line 11, column (f)		192,575.
6 Public support. Subtract line 5 from line 4.		4,282,134.
Section B. Total Support		
Calendar year (or fiscal year beginning in) ► (a) 2010 (b) 2011 (c) 2012 (d) 2013	<b>(e)</b> 2014	(f) Total
7 Amounts from line 4	718,129.	4,474,709.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	38,596.	48,410.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		0
Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . ATCH. 1	90,170.	786,469.
11 Total support. Add lines 7 through 10		5,309,588.
,,	12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year organization, check this box and stop here	r as a section	501(c)(3) ►
Section C. Computation of Public Support Percentage		
14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	80.65%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	79.96%
16a 331/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 3	331/3 % or moi	e, check
this box and stop here. The organization qualifies as a publicly supported organization		X
b 331/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line	15 is $331/3\%$	or more,
check this box and stop here. The organization qualifies as a publicly supported organization		▶ □
17a 10%-facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a,	, or 16b, and I	ine 14 is
10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and	d <b>stop here.</b> E	xplain in
Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies a	as a publicly s	upported
organization		▶ 🔲
b 10%-facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a	a, 16b, or 17a,	and line
15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check thi	is box and st	op here.
Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization		-
supported organization		▶
instructions	hadula A /Farm 0	

Schedule A (Form 990 or 990-EZ) 201

#### Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	tion A. Public Support	<b>,</b>		,,		,	
	ndar year (or fiscal year beginning in)	(a) 2010	<b>(b)</b> 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	<b>Total.</b> Add lines 1 through 5						
	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
_	Add lines 7a and 7b						
	Public support (Subtract line 7c from						
	line 6.)						
Sec	tion B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2010	<b>(b)</b> 2011	(c) 2012	(d) 2013	<b>(e)</b> 2014	(f) Total
9	Amounts from line 6						
10 a	Gross income from interest, dividends,						
	payments received on securities loans, rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b,						
	whether or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First five years. If the Form 990 is for	the organization	n's first, second,	third, fourth, or	fifth tax year a	as a section 501(	c)(3)
	organization, check this box and stop here .	<u></u>	<u></u> .	<u> </u>	<u></u> .		▶ 🔲
Sec	tion C. Computation of Public Sup						
15	Public support percentage for 2014 (line 8,	column (f) divide	ed by line 13, colu	mn (f))		15	%
16	Public support percentage from 2013 Sche	dule A, Part III, lir	ne 15			16	%
Sec	tion D. Computation of Investmen	t Income Per	centage				
17	Investment income percentage for 2014 (lin					17	%
18	Investment income percentage from 2013 S	Schedule A, Part	III, line 17			18	%
19 a	331/3% support tests - 2014. If the org					e than 331/3%, a	and line
	17 is not more than 331/3%, check thi	s box and <b>sto</b>	here. The org	anization qualifies	s as a publicly	supported organi	zation 🕨
b	331/3% support tests - 2013. If the orga	nization did not	check a box on	line 14 or line 19	a, and line 16 is	s more than 331/3	3 %, and
	line 18 is not more than 331/3 %, check						
20	Private foundation. If the organization of	did not check	a box on line	14, 19a, or 19b	, check this bo	ox and see instr	uctions ►

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#### Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) (B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI.**
- c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI.**
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.
  - Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Part	Supporting Organizations (continued)	T	<b>Y</b>	
4.4	Has the considering a constant of the first feet of the fall of th		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
h	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI.</b>	11c		
	on B. Type I Supporting Organizations	110		
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
'	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part</b> VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2		
Section	on C. Type II Supporting Organizations			
00011	or type in eapporting organizations		Yes	Nο
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1		
Section	on D. All Type III Supporting Organizations			
	,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously	_		
	provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	3		
Section	on E. Type III Functionally-Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see ins	tructio	ons):	
а	The organization satisfied the Activities Test. Complete line 2 below.		,	
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instruc	tions).		
2	Activities Test. Answer (a) and (b) below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI identify those supported organizations and explain</b> how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. <i>Answer (a) and (b) below.</i>			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>	3a		
L	· · · -	Já		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If</i> "Yes," <i>describe in</i> <b>Part VI</b> the role played by the organization in this regard.	3b		
JSA	Schedule A (Form:		990-F <i>Z</i>	2) 2014

95-2021853

Schedule A (Form 990 or 990-EZ) 2014 Page **6** 

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organ	nizations	3	
1 Check here if the organization satisfied the Integral Part Test as a qualifying	trust on	Nov. 20, 1970. <b>See in</b>	structions. All
other Type III non-functionally integrated supporting organizations must con	nplete Se	ections A through E.	
Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year
		(A) I Hol Teal	(optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or			
collection of gross income or for management, conservation, or			
maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
4. A gave gote fair market value of all non evernt use exects (see			(Optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other			
factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount,			
see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions)	6		
7 Check here if the current year is the organization's first as a non-functionall	y-integra	ted Type III supporting	organization (see
instructions).		,, ,,	,

Schedule A (Form 990 or 990-EZ) 2014

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)							
Secti	on D - Distributions			Current Year			
1	Amounts paid to supported organizations to accomplish ex	xempt purposes					
2	Amounts paid to perform activity that directly furthers exer	npt purposes of support	ed				
	organizations, in excess of income from activity						
3	Administrative expenses paid to accomplish exempt purpo	ses of supported organiz	zations				
4	Amounts paid to acquire exempt-use assets						
5	Qualified set-aside amounts (prior IRS approval required)						
6	Other distributions (describe in Part VI). See instructions.						
7	Total annual distributions. Add lines 1 through 6.						
8	Distributions to attentive supported organizations to which	the organization is resp	onsive				
	(provide details in Part VI). See instructions.						
9	Distributable amount for 2014 from Section C, line 6						
10	Line 8 amount divided by Line 9 amount						
8	Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014			
1	Distributable amount for 2014 from Section C, line 6						
2	Underdistributions, if any, for years prior to 2014						
	(reasonable cause required-see instructions)						
3	Excess distributions carryover, if any, to 2014:						
а							
b							
С							
d							
е	From 2013						
f	Total of lines 3a through e						
g	Applied to underdistributions of prior years						
h	Applied to 2014 distributable amount						
i	Carryover from 2009 not applied (see instructions)						
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.						
4	Distributions for 2014 from Section						
	D, line 7: \$						
	Applied to underdistributions of prior years						
	Applied to 2014 distributable amount						
С	Remainder. Subtract lines 4a and 4b from 4.						
5	Remaining underdistributions for years prior to 2014, if						
	any. Subtract lines 3g and 4a from line 2 (if amount						
	greater than zero, see instructions).						
6	Remaining underdistributions for 2014. Subtract lines 3h						
	and 4b from line 1 (if amount greater than zero, see						
	instructions).						
7	Excess distributions carryover to 2015. Add lines 3j						
	and 4c.						
8	Breakdown of line 7:						
<u>а</u>							
b							
С	F						
	Excess from 2013						
e	Excess from 2014						

Schedule A (Form 990 or 990-EZ) 2014

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE A, PART II -	OTHER INCOM	Ε			ATTACHMENT 1	
DESCRIPTION	2010	2011	2012	2013	2014	TOTAL
OTHER INCOME	544.	143.	180.	7,380.	20.	8,267.
GROSS FUNDRAISING REVENUE	223,910.	115,440.	168,697.	142,575.	87,670.	738,292.
GROSS GAMING REVENUE		3,810.	30,645.	2,975.	2,480.	39,910.
TOTALS	224,454.	119,393.	199,522.	152,930.	90,170	786,469.

## Schedule B

(Form 990, 990-EZ, or 990-PF) Department of the Treasury

#### Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

Internal Revenue Service

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

**Employer identification number** Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

95-2021853 Organization type (check one): Filers of: Section: X 501(c)(3 Form 990 or 990-EZ ) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. **Special Rules** X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year 
▶ \$ \_\_\_\_\_\_ Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990,

990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number 95-2021853

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space	e is needed.
--	--------------

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1_		\$48,400.	Person Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2 _		\$50,745.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3 _		\$32,200.	Person Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4 _		\$24,500.	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	\$24,500.  (c)  Total contributions	Payroll Noncash (Complete Part II for
(a)	(b)	(c)	Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b)	(c) Total contributions	Payroll Noncash (Complete Part II for noncash contributions.)  (d) Type of contribution  Person Payroll Noncash (Complete Part II for

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number 95-2021853

			95-2021853
Part I Contribu	utors (see instructions). Use duplicate copie	s of Part I if additional space is nee	ded.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7_		\$15,235.	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8_		\$\$23,660.	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ 	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
 		\$ 	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		 \$	Person Payroll Noncash

(Complete Part II for noncash contributions.)

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

## Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	FOUR TIRES		
		\$1,000.	_06/17/2014
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		  \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		  \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received

Schedule B	(Form 990, 990-EZ, or 990-PF) (2014)			Page <b>4</b>
Name of or	rganization JAPAN AMERICA SOCIETY	OF SO. CALIFORN	NIA	Employer identification number
				95-2021853
Part III	Exclusively religious, charitable, etc. that total more than \$1,000 for the y following line entry. For organizations contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of Part III if additional contributions of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copies of \$1,000 or less for the Use duplicate copie	rear from any one completing Part III, e year. (Enter this in	contributor. Comple enter the total of exist formation once. See	te columns (a) through (e) and the clusively religious, charitable, etc.,
(a) No. from Part I	(b) Purpose of gift	(c) Use	of gift	(d) Description of how gift is held
		(e) Transf	fer of gift	
	Transferee's name, address, ar	nd ZIP + 4	Relations	hip of transferor to transferee

from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
		(e) Transfer of gift	

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
	l

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

#### SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

## Supplemental Financial Statements

► Complete if the organization answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990. ▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization Employer identification number JAPAN AMERICA SOCIETY OF SO. CALIFORNIA 95-2021853 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Part I Complete if the organization answered "Yes" to Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts 1 2 Aggregate value of contributions to (during year) 3 Aggregate value of grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised 5 funds are the organization's property, subject to the organization's exclusive legal control? Yes Nο Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used 6 only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose No Yes Conservation Easements. Part II Complete if the organization answered "Yes" to Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation 2 Held at the End of the Tax Year easement on the last day of the tax year. 2a 2b 2c Number of conservation easements on a certified historic structure included in (a) Number of conservation easements included in (c) acquired after 8/17/06, and not on a 2d historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the 3 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_\_ Does the organization have a written policy regarding the periodic monitoring, inspection, handling of 5 violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8. If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: Revenue included in Form 990, Part VIII, line 1 **\$**\_\_\_\_

Schedule D (Form 990) 2014

▶ \$

JSA.

Schedule D (Form 990) 2014 Page **2** 

Par	rt III Organizations Maintaining	Collections of	Art, Historical T	reasures,	or Other	r Similar Asse	ts (cont	inued)
3	Using the organization's acquisition		ther records, checl	k any of the	e following	g that are a sign	ificant us	se of its
	collection items (check all that apply	):						
а	Public exhibition		<del></del>	or exchange				
b	Scholarly research		e Other					
С	Preservation for future genera							
4	Provide a description of the organization	zation's collections	and explain how t	they further	the organ	nization's exempt	purpose	in Part
	XIII.							
5	During the year, did the organization						_	
	assets to be sold to raise funds rathe						Yes	No_
Par	rt IV Escrow and Custodial Arra			ization ans	wered "Y	es" to Form 990	), Part I\	/, line 9,
	or reported an amount on	Form 990, Part X	., line 21.					
	The file of the control of the contr			(	(1			
1 а	Is the organization an agent, trustee						¬	
	included on Form 990, Part X?	Deat VIII and accom					Yes	No
b	If "Yes," explain the arrangement in	Part XIII and comp	lete the following tar	oie:		A 1		
	Denimaina kalansa					Amount		
C	Beginning balance							
a	Additions during the year							
e	Distributions during the year							
f	Ending balance  Did the organization include an amo				otodial as	Continuit de la contraction de	Yes	No.
2a	<del>-</del>					_		⊢ No
	If "Yes," explain the arrangement in rt V Endowment Funds. Comp							
rai	Endowment Funds. Comp	(a) Current year	(b) Prior year	(c) Two yea		d) Three years back	(e) Four v	ears back
1a	Beginning of year balance	337,013.	298,448.		,934.	274,252.		59,722
b	Contributions	28,427.	33,924.		,700.	5,500.		11,970
C	Net investment earnings, gains,	20,127.	33,721.	10	, , , , , ,	3,300.		
·	and losses	11,248.	5,021.		814.	1,182.		2,560
d	Grants or scholarships	11,2101	3,022.			2,2021		
e	Other expenditures for facilities							
	and programs							
f	Administrative expenses	473.	380.					
g	End of year balance	376,215.	337,013.	298	,448.	280,934.	2	74,252
2	Provide the estimated percentage of					,		
а				(-//				
b	Permanent endowment		_					
С	Temporarily restricted endowment							
	The percentages in lines 2a, 2b, and	d 2c should equal 1	00%.					
3a	Are there endowment funds not in the	ne possession of th	e organization that	are held an	d administ	ered for the		
	organization by:						Y	es No
	(i) unrelated organizations						3a(i)	X
	400 L . L . L . L						3a(ii)	X
b							3b	
4	Describe in Part XIII the intended us	ses of the organization	tion's endowment fur	nds.				
Par	rt VI Land, Buildings, and Equip Complete if the organizati	ment.			44 . 0	F	V P	10
	Description of property			or other basis	(c) Accum		:入,IINe: I) Book valu	
	Description of property	(a) Cost or (invest		ther)	deprecia		i) book valu	e 
1 a	Land							
b	Buildings							
С	Leasehold improvements							
d	Equipment							
е	Other			73,045.		.,363.	1	1,682.
Tota	al. Add lines 1a through 1e. (Column (	d) must equal Forn	n 990, Part X, columi	n (B), line 10	)(c).)	>	1	1,682.

Page 3 Schedule D (Form 990) 2014

Part VII	Investments - Other Securities.  Complete if the organization answered	"Yes" to Form 990	, Part IV, line 11b. See Form 990, Part X, line 12.
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financia	al derivatives		
	-held equity interests		
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Colum	n (b) must equal Form 990, Part X, col. (B) line 12.)		
Part VIII			
-	Complete if the organization answered	"Yes" to Form 990	, Part IV, line 11c. See Form 990, Part X, line 13.
	(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)			
_(2)			
(3)			
_(4)			
_(5)			
(6)			
_(7)			
(8)			
(9)			
	n (b) must equal Form 990, Part X, col. (B) line 13.)		
Part IX	Other Assets.	\/   t-    000	Don't IV live 44 d. Oce Forms 000 Port V. live 45
			, Part IV, line 11d. See Form 990, Part X, line 15.
(4)	( <b>a)</b> Des	scription	(b) Book value
(1)			
(2)			
(3)			
<u>(4)</u>			
(5)			
(6)			
(7) (8)			
(9)			
	umn (b) must equal Form 990, Part X, col. (B) li	ine 15 )	
Part X	Other Liabilities.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		"Yes" to Form 990	, Part IV, line 11e or 11f. See Form 990, Part X,
1.	(a) Description of liability	(b) Book valu	ue
(1) Feder	ral income taxes		
(2) EVEN	T DEPOSITS	26,	930.
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
	nn (b) must equal Form 990, Part X, col. (B) line 25.)	<b>▶</b> 26,	930.
2. Liability for	or uncertain tax positions. In Part XIII, provide the	text of the footnote to	the organization's financial statements that reports the

organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

JSA 4E1270 1.000

Schedule D (Form 990) 2014 Page **4** 

Part	Reconciliation of Revenue per Audited Financial Statements With Revenue per Returnation Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.	n.	
1	Total revenue, gains, and other support per audited financial statements	1	802,351.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	-	372,3321
a	Net unrealized gains (losses) on investments 2a 3,832.		
b	Donated services and use of facilities  2b 87,426.	1	
C	Recoveries of prior year grants 2c	1	
d	Other (Describe in Part XIII.)  2d 201,867.	1	
е	Add lines 2a through 2d	2e	293,125.
3	Subtract line 2e from line 1	3	509,226.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)  4b 108,500.		
С	Add lines 4a and 4b	4c	108,500.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	617,726.
Part	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.	ırn.	
1	Total expenses and losses per audited financial statements	11	888,086.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities 2a 87,426.		
b	Prior year adjustments 2b		
С	Other losses   2c	-	
d	Other (Describe in Part XIII.)  Add lines 2a through 2d  236,432.		
e	7.dd iiiloo za tiirodgii za	2e	323,858.
3	Subtract line <b>2e</b> from line <b>1</b> Amounts included on Form 990, Part IX, line 25, but not on line 1:	3	564,228.
4 a			
a b		-	
C	Add the Advantage of th	4c	108,500.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	672,728.
Part			
2; Par	le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Patt XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform		

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#### Part XIII Supplemental Information (continued)

ENDOWMENT FUNDS

THE JASSC ENDOWMENT FUND WAS ESTABLISHED TO BENEFIT THE NEEDS OF THE CORPORATION. THE PRINCIPAL IN THE ENDOWMENT FUND SHALL BE HELD AND INVESTED WITH ALL INCOME GENERATED USED IN ACCORDANCE WITH THE FUND GUIDELINES AS DETERMINED BY THE FUND'S TRUSTEES, WITH THE APPROVAL OF THE BOARD OF DIRECTORS.

REVENUE ON BOOKS, NOT ON RETURN

FORM 990, SCHEDULE D, PART XI, LINE 2D

SPECIAL EVENT AND GAMING EXPENSES NET ON FORM 990 \$ 201,867

REVENUE ON FORM 990, NOT ON BOOKS

FORM 990, SCHEDULE D, PART XI, LINE 4B

GRANT EXPENSE REPORTED NET ON FINANCIALS \$ 108,500

EXPENSE ON BOOKS, NOT ON RETURN

FORM 990, SCHEDULE D, PART XII, LINE 2D

SPECIAL EVENT AND GAMING EXPENSES NET ON FORM 990 \$ 201,867

BAD DEBT EXPENSE \$ 34,565

-----

TOTAL \$ 236,432

EXPENSES ON FORM 990, NOT ON BOOKS

FORM 990, SCHEDULE D, PART XII, LINE 4B

GRANT EXPENSE REPORTED NET OF REVENUE ON FINANCIALS \$ 108,500

#### **SCHEDULE F** (Form 990)

### Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

► Attach to Form 990.

OMB No. 1545-0047 Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Part I

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990. Employer identification number

95-2021853 JAPAN AMERICA SOCIETY OF SO. CALIFORNIA General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990. Part IV. line 14b.

	T OTTH COO, T dit IV, IIIIO I										
1	For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  X Yes No										
2	For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.										
3	Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)										
	(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region					
(1)	EAST ASIA AND THE PACIFIC			GRANTMAKING	N/A	108,500.					
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
10)											
11)											
12)											
13)											
14)											
15)											
16)											
17)											
3a	Sub-total					108,500.					
b	Total from continuation sheets to Part I										
_с	Totals (add lines 3a and 3b)					108,500.					

For Paperwork Reduction Act Notice, see the Instructions for Form 990. JSA

Schedule F (Form 990) 2014

2021033

Schedule F	F (Form 990) 2014	age <b>2</b>
Dort II	Grants and Other Assistance to Organizations or Entities Outside the United States Complete if the organization answered "Ves" on Form 990	$\overline{}$

	Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.  1 (a) Name of (b) IRS code (c) Region (d) Purpose of (e) Amount of (f) Manner of (g) Amount of (h) Description (h) Description (h) Description (a) Purpose of (e) Amount of (f) Manner of (g) Amount of (h) Description (h) Descr										
1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	cash disbursement	(g) Amount of non-cash assistance	of non-cash assistance	valuation (book, FMV, appraisal, other)		
				CHILDREN'S							
(1)			EAST ASIA/PACIFIC	HOME	22,000.	BANK WIRE		N/A	N/A		
(2)				CHILDREN'S							
(2)			EAST ASIA/PACIFIC	HOME	36,500.	BANK WIRE		N/A	N/A		
(3)			EAST ASIA/PACIFIC	DISASTER RELIEF	50,000.	BANK WIRE		N/A	N/A		
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
(11)											
(12)											
(13)											
(14)											
(15)											
(16)											
	nter total number of recipient the IRS, or for which the gra								3.		

2021033

Schedule F (Form 990) 2014

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
10)							
11)							
12)							
13)							
14)							
15)							
16)							
7)							
18)							

Schedule F (Form 990) 2014

Part IV Foreign Forms

ган	i oreign i ornis			
1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)	Yes	X	No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)	Yes	X	No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)	Yes	X	No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)	Yes	X	No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships (see Instructions for Form 8865)	Yes	X	No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)	Yes	X	No

Schedule F (Form 990) 2014

Schedule F (Form 990) 2014

Page 5

## Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

FORM 990, SCHEDULE F, PART I, LINE 2

JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA (JASSC) ESTABLISHED THE 2011
JAPAN RELIEF FUND COMMITTEE, WHICH IS RESPONSIBLE FOR THE ADMINISTRATION
OF THE 2011 JAPAN RELIEF FUND, INCLUDING INVESTIGATING AND VETTING
AGENCIES IN JAPAN PROVIDING DISASTER AND HUMANITARIAN RELIEF TO VICTIMS
OF THE 2011 GREAT EAST JAPAN EARTHQUAKE AND TSUNAMI, AND CONFIRMING THAT
ALL QUALIFYING AGENCIES HAVE DEMONSTRATED THEIR EXPERIENCE IN PROVIDING
THE MAXIMUM IMPACT, BOTH IN TERMS OF IMMEDIATE RELIEF NEEDS AND THE
LONGER TERM RECOVERY PROCESS.

JASSC'S 2011 JAPAN RELIEF FUND COMMITTEE TAKES GREAT CARE AND CONDUCTS EXTENSIVE DUE DILIGENCE TO RESEARCH ALL THE POSSIBLE NPO/NGOS IN JAPAN THAT CAN PROVIDE BOTH IMMEDIATE HUMANITARIAN RELIEF AND LONG-TERM RECOVERY OF THE AFFECTED AREAS IN TOHOKU. THE ORGANIZATIONS THAT HAVE RECEIVED FUNDS HAVE ALL BEEN PRESENTED FOR REVIEW AND A FORMAL VOTE OF APPROVAL BY THE BOARD OF DIRECTORS, WHICH HAS STRICTLY FOLLOWED THE PRINCIPLES AND GUIDELINES OF INTERNATIONAL CHARITY OUTLINED BY THE IRS AND THE U.S. TREASURY.

THE ORGANIZATIONS IN JAPAN THAT HAVE RECEIVED FUNDS FROM THE 2011 JAPAN RELIEF FUND CONSTANTLY UPDATE THEIR WEBSITES, AT LEAST ON A QUARTERLY BASIS, WHICH EXPLAINS HOW THE FUNDS THEY RECEIVED ARE BEING EXPENSED.

THE 2011 JAPAN RELIEF FUND COMMITTEE REVIEWS THOSE ORGANIZATIONS'
WEBSITES TO MONITOR HOW THE FUNDS RECEIVED FROM THE 2011 JAPAN RELIEF
FUND ARE BEING USED. THE COMMITTEE ALSO COMMUNICATES WITH STAFF OF THOSE

 Schedule F (Form 990) 2014
 Page 5

# Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

ORGANIZATIONS, AS WELL AS WITH VICTIMS WHO BENEFITED FROM FUNDS FROM THE 2011 JAPAN RELIEF FUND.

AS AN ADDITIONAL MONITORING EFFORT, THE JASSC'S PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS HAVE TRAVELED TO JAPAN ON SEVERAL OCCASIONS TO OBSERVE THE PERFORMANCE OF THE GRANTEE ORGANIZATIONS' CHARITABLE ACTIVITIES IN JAPAN TO ENSURE COMPLIANCE WITH EXPENDITURE RESPONSIBILITY RULES UNDER THE TAX LAW.

WE ARE PLEASED TO REPORT ALL GRANTEE ORGANIZATIONS THAT EACH RECEIVED A TRANCHE FROM THE 2011 JAPAN RELIEF FUND PROVIDED FIRST-HAND REPORTS AND UPDATES ON HOW THE FUNDS HAVE BEEN, AND CONTINUE TO BE, USED FOR BOTH IMMEDIATE RELIEF AND LONG-TERM RECOVERY IN THE AFFECTED AREAS.

## **SCHEDULE G**

(Form 990 or 990-EZ)

**Supplemental Information Regarding Fundraising or Gaming Activities** 

OMB No. 1545-0047

Department of the Treasury

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Internal Revenue Service	Information a	bout Schedule G (Form	990 or 990-E	Z) and its in	structions is at www.ir	-	Inspection
Name of the organization						Employer identification	
JAPAN AMERICA SOC				1		95-2021853	
Jart I	-	nplete if the organ			"Yes" to Form 9	90, Part IV, line	17.
1 01111 990-		required to comp					
		ised funds through					
a X Mail solicitation		e			non-government g		
37	mail solicitations	f			government grants	3	
c X Phone solicita		g	Spec	ciai fundra	ising events		
d X In-person soli							
2a Did the organization		or oral agreement w ), Part VII) or entity					X Yes No
<b>b</b> If "Yes," list the te						_	<del></del>
compensated at le			(Turiuraise	is) puisua	and to agreements	under winch the	iuliulaisei is to be
		- · g					
			(iii) Did tun	duais au la acca		(v) Amount paid to	(d) Amount noid to
(i) Name and addres		(ii) Activity		draiser have r control of	(iv) Gross receipts	(or retained by)	(vi) Amount paid to (or retained by)
or entity (fund	iraiser)		contrib	outions?	from activity	fundraiser listed in col. <b>(i)</b>	organization
			Yes	No			
1		SILENT					
KNOCKOUT PRODUCT	IONS, INC.	AUCTION		X	49,260.	15,000.	34,260.
2 THE CENTER FOR	NONPROFIT	MEMBERSHIP					
MANAGEMENT		CAMPAIGN		X		3,400.	
3							
4							
3							
6							
7							
8							
9							
40							
10							
Total				•	49,260.	18,400.	34,260.
	hich the organiza	ation is registered of	or licensed	to solicit			
registration or licer							
CA,							
· ·							

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. JSA

Schedule G (Form 990 or 990-EZ) 2014

Schedule G (Form 990 or 990-EZ) 2014

Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		gross receipts greater than \$5,00	00.			
			(a) Event #1 DINNER GALA	(b) Event #2  GOLF TOURNAMEN	(c) Other events	(d) Total events (add col. (a) through col. (c))
Φ			(event type)	(event type)	(total number)	COI. (C))
Revenue	1	Gross receipts	254,082.	88,924.		343,006
œ		Less: Contributions Gross income (line 1 minus	184,682.	70,654.		255,336
	3	line 2)	69,400.	18,270.		87,670
	4	Cash prizes		500.		500
	5	Noncash prizes	17,047.	11,724.		28,771
Expenses	6	Rent/facility costs	13,937.	18,342.		32,279
t Expe	7	Food and beverages	78,052.			78,052
Direct	8	Entertainment				
	9	Other direct expenses	43,277.	18,586.		61,863
	10	Direct expense summary. Add lines 4	1 through 9 in column (d'	1	•	201,465
	11	Net income summary. Subtract line 1	0 from line 3. column (d	)		-113,795
Pa			anization answered "Y			
Revenue			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Rev	1	Gross revenue				
es	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
irect E	4	Rent/facility costs				
Δ	5	Other direct expenses				
	-	Other direct expenses	Yes %	Yes %	Yes %	
	6	Volunteer labor	No No	No No	No No	
	7	Direct expense summary. Add lines 2	2 through 5 in column (d	)		
	8	Net gaming income summary. Subtra	act line 7 from line 1, col	umn (d)	<b>&gt;</b>	
	a Is	nter the state(s) in which the organizate the organization licensed to conduct of "No," explain:				Yes No
		ere any of the organization's gaming l	licenses revoked, suspe	ended or terminated durir	ng the tax year?	. Yes No

Sched	ule G (Form 990 or 990-EZ) 2014 Page <b>3</b>
11	Does the organization conduct gaming activities with nonmembers?
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity
	formed to administer charitable gaming?
13	Indicate the percentage of gaming activity conducted in:
a	The organization's facility
b	An outside facility
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:
	Name ▶
	Address ▶
15 a	Does the organization have a contract with a third party from whom the organization receives gaming
	revenue? Yes No
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
С	If "Yes," enter name and address of the third party:
·	in res, enter name and address of the tillid party.
	Name ▶
	Address ▶
16	Gaming manager information:
	Name ▶
	Gaming manager compensation ▶ \$
	Description of services provided ▶
	Director/officer
17	Mandatory distributions:
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to
	retain the state gaming license?
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations
	or spent in the organization's own exempt activities during the tax year  \$ \$
Par	Supplemental Information. Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Schedule G (Form 990 or 990-EZ) 2014

## **SCHEDULE M** (Form 990)

# **Noncash Contributions**

OMB No. 1545-0047

Open To Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Employer identification number

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

95-2021853

Par	t I Types of Property			•				
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	Method of noncash contr		_	,
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household							
	goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded							
10	Securities - Closely held stock							
11	Securities - Partnership, LLC,							
	or trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation							
	contribution - Historic							
	structures							
14	Qualified conservation							
	contribution - Other							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other	X	7.	1 250	DEMATE 177	T T T T T		
18	Collectibles	Λ	1.	1,350.	RETAIL VA	LUE		
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22 23	Historical artifacts							
23 24	Scientific specimens							
25	Other $\triangleright$ ( ATCH 1 )		174.	27,421.				
26	Other ►()		1,1.	2,,121.				
27	Other ►()							
28	Other ►()							
29	Number of Forms 8283 received	hy the ora	anization during the tax v	ear for contributions for				
23	which the organization completed F	-			29			
	Willow the organization completed t	0 0200,	rantiv, bonoo nomounoag			,	Yes	No
30a	During the year, did the organizat	ion receive	by contribution any prope	rty reported in Part I, line	s 1 through			
	28, that it must hold for at least th				- 1			
	to be used for exempt purposes for	the entire h	olding period?			30a		Χ
b	If "Yes," describe the arrangement in	n Part II.						
31	Does the organization have a		ance policy that require	s the review of any r	on-standard			
	contributions?					31		Х
32a	Does the organization hire or use							
	contributions?					32a	Х	
b	If "Yes," describe in Part II.							
33	If the organization did not report ar	amount in	column (c) for a type of pro	perty for which column (a)	is checked,			
	describe in Part II.							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2014)

Schedule M (Form 990) (2014) Page **2** 

Part II Supplem

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN B

THE NUMBER OF CONTRIBUTIONS REPORTED IN COLUMN B WAS DETERMINED BASED ON THE NUMBER OF CONTRIBUTIONS RECEIVED.

FORM 990, SCHEDULE M, PART I, LINE 32B

THE ORGANIZATION USED KNOCKOUT PRODUCTIONS INC. TO MANAGE, PROCESS, AND SELL THEIR NONCASH CONTRIBUTIONS THROUGH THE SILENT AUCTION AT THEIR DINNER GALA.

Schedule M (Form 990) (2014) Page **2** 

Part II Suppleme

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

ATTACHMENT 1

## SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

		(B) NUMBER OF	(C) REVENUES	(D) METHOD OF
DESCRIPTION	(A) CHECK	CONTRIBUTIONS	REPORTED	DETERMINING
MERCHANDISE	X	64.	16,081.	RETAIL VALUE
LIQUOR/WINE	X	72.	3,288.	RETAIL VALUE
GIFT CERTIFICATES	X	24.	3,174.	RETAIL VALUE
SPORTS & CONCERT TICKET	S X	8.	2,500.	RETAIL VALUE
ELECTRONICS	X	6.	2,378.	RETAIL VALUE
TOTALS	-	174.	27,421.	
	=			

## SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

2014
Open to Public Inspection

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Employer identification number

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

95-2021853

FORM 990, PART III, LINE 4D

2011 JAPAN RELIEF FUND

THE 2011 JAPAN RELIEF FUND (2011 JRF), IS A DISASTER RELIEF AND RECOVERY FUND DEDICATED TO AID VICTIMS OF THE GREAT EAST JAPAN EARTHQUAKE, TSUNAMI AND NUCLEAR DIASTER.

THE 2011 JRF WAS CREATED BY THE JAPAN AMERICA SOCIETY OF SOUTHERN

CALIFORNIA (JASSC) ON MARCH 11, 2011. JASSC ALSO ESTABLISHED A 2011 JRF

COMMITTEE, WHICH IS RESPONSIBLE FOR THE FUND'S ADMINISTRATION AND THE

VETTING OF POTENTIAL DONOR RECIPEINTS.

SINCE THE INCEPTION OF THE 2011 JRF, JASSC HAS HELD 22 SEPARATE EVENTS TO RAISE AWARENESS AND CONTRIBUTIONS.

100% OF ALL DONATIONS RECEIVED BY 2011 JRF GO DIRECTLY TO RECOGNIZED NONPROFIT ORGANIZATIONS IN JAPAN. THESE JAPANESE NONPROFITS ALL HAVE PROVEN TRACK RECORDS AND EXPERIENCE WITH HUMANITARIAN RELIEF AND LONG TERM RECOVERY OF DESTROYED AREAS.

JASSC ABSORBS ALL THE ADMINISTRATIVE AND OVERHEAD COSTS OF THE 2011 JRF,
AS WELL AS THE PROCESSING AND DOCUMENTATION OF ALL DONATIONS.

THROUGH 2014, JASSC SENT \$1,241,950 IN TRANCHES TO NONPROFIT RELIEF AND

RECOVERY ORGANIZATIONS IN JAPAN.

OTHER JASSC PROGRAMS IN THIS CATEGORY INCLUDE SEMINARS AND SPEAKER

PROGRAMS, PROGRAMS BENEFITING CHILDREN AND STUDENTS, BUSINESS NETWORKING

MIXERS, WEEKEND FAMILY EVENTS, AND PROGRAMS THAT HIGHLIGHT CULTURE, ART,

BUSINESS AND ECONOMY, SPORTS, AND POLITICS.

Employer identification number 95-2021853

JAPAN BOWL® OF CALIFORNIA

NEARLY ONE-HALF OF ALL U.S. HIGH SCHOOL STUDENTS STUDYING JAPANESE LIVE IN CALIFORNIA.

TO THANK AND ENCOURAGE THESE STUDENTS, JASSC CREATED ITS ANNUAL "JAPAN BOWL OF CALIFORNIA". THE 2014 EVENT TOOK PLACE ON MARCH 1, 2014 AT LOYOLA MARYMOUNT UNIVERSITY IN LOS ANGELES. THE GRAND PRIZE FOR THE LEVEL III AND LEVEL IV WINNING TEAMS WERE AIRFARE, ACCOMMODATIONS AND ENTRY FEES TO COMPETE IN THE "NATIONAL JAPAN BOWL®", HELD EVERY APRIL IN WASHINGTON D.C.

JAPAN BOWL IS AN ACADEMIC COMPETITION THAT TESTS THE ACHIEVEMENTS OF HIGH SCHOOL STUDENTS WHO ARE STUDYING THE JAPANESE LANGUAGE. IT ALSO TESTS THEIR KNOWLEDGE OF "JAPAN, THE COUNTRY." THE COMPETITION FORMAT IS MODELED ON POPULAR QUIZ SHOWS, SUCH AS "IT'S ACADEMIC." TEAMS OF HIGH SCHOOL STUDENTS COMPETE AT TWO DIFFERENT LEVELS, DEPENDING ON HOW LONG THEY HAVE STUDIED JAPANESE. IT IS A WONDERFUL OPPORTUNITY FOR THE STUDENTS TO DEMONSTRATE THEIR JAPANESE LANGUAGE SKILLS AND KNOWLEDGE, AS WELL AS MEET AND MAKE FRIENDS WITH OTHER STUDENTS WHO SHARE THE SAME INTERESTS.

IN ADDITION TO THE ACADEMIC COMPETITION, TRADITIONAL AND MODERN JAPANESE CULTURAL ACTIVITIES AND GAMES ARE SHOWCASED.

WOMEN'S LEADERSHIP COUNTS INITIATIVE

THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA IS PLEASED TO ANNOUNCE THE LAUNCH OF THE "WOMEN'S LEADERSHIP COUNTS" INITIATIVE (WLCI).

THIS FIRST-OF-ITS-KIND INITIATIVE PROVIDES A PLATFORM FOR WOMEN IN BUSINESS ON BOTH SIDES OF THE PACIFIC TO ENGAGE IN PROFESSIONAL AND LEADERSHIP DEVELOPMENT.

TOGETHER WITH OUR PARTNER ORGANIZATIONS, BUSINESS EXECUTIVES AND COMMUNITY LEADERS, THE WLCI CREATES A NETWORK THAT INSPIRES ACTION AND MOVES THE NEEDLE ON WOMEN'S LEADERSHIP. IT ALSO PROVIDES UNPARALLELED OPPORTUNITIES TO CONNECT WITH CURRENT AND FUTURE LEADERS.

THE INAUGURAL WLCI SEMINAR INCLUDED A PANEL DISCUSSION AND NETWORKING RECEPTION. IT TOOK PLACE ON JUNE 25, 2014 AT THE INTERCONTINENTAL LA CENTURY CITY AT BEVERLY HILLS.

THE WLCI IS MADE POSSIBLE IN PART BY A GENEROUS "JAS INITIATIVE GRANT" FROM THE JAPAN FOUNDATION/CENTER FOR GLOBAL PARTNERSHIP.

## JAPAN AMERICA KITE FESTIVAL®

THE "JAPAN AMERICA KITE FESTIVAL®" IS AN ANNUAL EVENT HELD IN EARLY FALL ON THE BEACH ADJACENT TO THE SEAL BEACH PIER, IN SEAL BEACH, CALIFORNIA. IT IS THE LARGEST SINGLE-DAY KITING EVENT IN NORTH AMERICA, AND ONE OF THE MOST "FAMILY FRIENDLY" KITE FESTIVALS WORLDWIDE. IT IS ALSO THE LARGEST "JAPANESE-THEMED" KITE FESTIVAL OUTSIDE OF JAPAN. INITIATED IN 1996 BY UP, UP & AWAY KITES RETAIL SHOP AND UP, UP & AWAY KITE CLUB IN SEAL BEACH, THE FESTIVAL WAS JOINED BY THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA IN 2000, WHEN THE FESTIVAL ALSO TOOK ON ITS CURRENT, TRADEMARKED NAME.

TODAY, THE JAPAN AMERICA KITE FESTIVAL® ATTRACTS MORE THAN 15,000 VISITORS AND IT IS DEDICATED TO EDUCATING THE GENERAL PUBLIC ABOUT THE

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

JOY OF KITE FLYING, THE VARIETY AND STYLES OF KITES, AND A FOCUS ON JAPANESE KITES AND TRADITIONAL JAPANESE KITE-MAKING.

THE FESTIVAL INCLUDES JAPANESE AND INTERNATIONAL KITES OF ALL SIZES AND TYPES, AS WELL AS KITE WORKSHOP AND GAMES FOR CHILDREN, JAPANESE FOOD AND CULTURAL BOOTHS, GIANT SHOW KITES, TAIKO DRUM PERFORMANCES, KITE CANDY DROPS FOR KIDS AND STUNT AND SPORT KITE DEMONSTRATIONS.

JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA ALSO WORKS WITH LA'S BEST AFTERSCHOOL ENRICHMENT PROGRAM TO INCREASE ITS OUTREACH. IN 2014, 250 CHILDREN RESIDING IN THE INNER CITY WHO ARE PART OF THE LA'S BEST PROGRAM WERE BUSSED TO JAPAN AMERICA KITE FESTIVAL®; MANY OF THE STUDENTS HAD NEVER VISITED A BEACH BEFORE.

### HITACHI JAPANESE KITE WORKSHOPS

SINCE ITS INCEPTION IN 2001, EVERY FALL SEMESTER, THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA (JASSC) ORGANIZES AND COORDINATES ITS "HITACHI JAPANESE KITE WORKSHOPS" FOR UNDERSERVED SCHOOLCHILDREN IN THE GREATER LOS ANGELES REGION.

JASSC DEEPLY APPRECIATES THE ONGOING, STRONG SUPPORT FROM HITACHI, LTD., THE PRESENTING SPONSOR OF THE HITACHI JAPANESE KITE WORKSHOPS.

THE WORKSHOPS ARE CONDUCTED BY JAPANESE KITE MASTER MIKIO TOKI. ARE "HANDS-ON" IN-CLASSROOM EXPERIENCES THAT INTRODUCE JAPAN AND JAPANESE CULTURE THROUGH THE BUILDING OF A SMALL, TRADITIONAL JAPANESE KITE MADE OF BAMBOO AND WASHI (JAPANESE PAPER).

IN 2014, MORE THAN 1,500 ELEMENTARY SCHOOL STUDENTS BENEFITED FROM WORKSHOPS. THE STUDENTS ALL ATTEND "TITLE I" SCHOOLS (SCHOOLS DESIGNATED AS SERVING LOW-TO-MODERATE INCOME REGIONS). TO DATE, MORE THAN 12,000 UNDERSERVED STUDENTS HAVE BENEFITED FROM THIS PROGRAM.

THROUGH THE HITACHI JAPANESE KITE WORKSHOPS, SCHOOLCHILDREN WITH THE GREATEST NEED ARE PROVIDED A POSITIVE INTRODUCTION TO JAPANESE CULTURE. THE WORKSHOPS ALSO HELP DEVELOP EACH CHILD'S CREATIVITY AND PROMOTE AN "I CAN DO IT!" ATTITUDE AFTER THEY SUCCESSFULLY BUILD AND FLY THEIR FIRST KITE. FURTHERMORE, THE WORKSHOPS HAVE A PROFOUND AND LASTING INFLUENCE; TEACHERS REPORT THAT DURING END-OF-SCHOOL-YEAR REVIEWS, A MAJORITY OF STUDENTS CITE THE HITACHI JAPANESE KITE WORKSHOP AS THEIR FAVORITE EDUCATIONAL EXPERIENCE OF THE YEAR!

GOVERNING BODY AND MANAGEMENT

FORM 990, PART VI, SECTION A, LINE 7A

ALL MEMBERS MAY VOTE TO ELECT THE GOVERNING BODY.

REVIEW OF FORM 990

FORM 990, PART VI, SECTION B, LINE 11B

THE FORM 990 WAS PREPARED BY THE INDEPENDENT PUBLIC ACCOUNTING FIRM.

JAPAN AMERICA SOCIETY'S OFFICE MANAGER WORKS CLOSELY WITH SUCH INDEPENDENT PUBLIC ACCOUNTING FIRM IN THE PREPARATION OF THE FORM 990. A DRAFT FORM 990 WAS SENT TO ALL BOARD MEMBERS FOR THEIR REVIEW BEFORE BEING FILED WITH THE INTERNAL REVENUE SERVICE. AT THAT TIME, BOARD

MEMBERS HAD THE OPPORTUNITY TO RESPOND WITH CHANGES AND/OR CORRECTIONS.

CONFLICT OF INTEREST POLICY
FORM 990, PART VI, SECTION B, LINE 12C

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

95-2021853

THE AUDIT COMMITTEE OF THE BOARD IS CHARGED WITH MONITORING PROPOSED OR ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND ADDRESSING ANY POTENTIAL OR ACTUAL CONFLICTS.

PURSUANT TO THE CONFLICTS OF INTEREST POLICY, EACH YEAR, EVERY MEMBER OF
THE BOARD OF DIRECTORS AND EACH OF THE OFFICERS AND EMPLOYEES IS REQUIRED
TO DISCLOSE, AMONG OTHER THINGS, ANY KNOWN CONFLICT, AND TO SIGN AN
ACKNOWLEDGMENT THAT HE OR SHE UNDERSTANDS THE CONFLICT OF INTEREST
POLICY. THE COMPLETED QUESTIONNAIRES ARE REVIEWED BY THE AUDIT COMMITTEE
AND ANY PERSONS WITH ACTUAL OR POTENTIAL CONFLICTS ARE INFORMED VIA
WRITTEN COMMUNICATION. IF A POTENTIAL CONFLICT DOES ARISE:

- 1. THE AUDIT COMMITTEE INVESTIGATES AND DETERMINES IF THERE IS A CONFLICT.
- 2. IN THE EVENT OF A FINDING OF A CONFLICT BY THE AUDIT COMMITTEE, THE AUDIT COMMITTEE SHALL INVESTIGATE ALTERNATIVES TO THE CONFLICT TRANSACTION, AND REPORT ITS RECOMMENDATIONS TO THE ORGANIZATION'S BOARD OF DIRECTORS.
- 3. THE BOARD OF DIRECTORS SHALL DETERMINE, AFTER REASONABLE INVESTIGATION OF THE MATERIAL FACTS AND WITHOUT THE VOTE OF APPLICABLE PERSON INVOLVED IN THE CONFLICT, WHETHER, AMONG OTHER THINGS, THE CONFLICT TRANSACTION IS FAIR AND REASONABLE AS TO THE ORGANIZATION, CONSIDERING POSSIBLE ALTERNATIVES. THE APPLICABLE PERSON INVOLVED IN THE CONFLICT WILL BE ENTITLED TO MAKE A PRESENTATION TO THE BOARD OF DIRECTORS, BUT CANNOT BE PRESENT AT THE DELIBERATIONS OR VOTE OF THE BOARD OF DIRECTORS. ONLY UPON A FAVORABLE DETERMINATION BY THE BOARD OF DIRECTORS SHALL THE

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

CONFLICT TRANSACTION BE DEEMED APPROVED.

DETERMINATION OF COMPENSATION

FORM 990, PART VI, SECTION B, LINE 15A

THE JAPAN AMERICA SOCIETY'S FINANCE COMMITTEE, ACTING AS THE COMPENSATION COMMITTEE, IS COMPRISED SOLELY OF INDEPENDENT, UNCOMPENSATED DIRECTORS, NONE OF WHOM HAS A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENTS FOR WHICH IT HAS OVERSIGHT, AND HAS BEEN DELEGATED AUTHORITY BY THE BOARD TO PROPOSE REASONABLE COMPENSATION PACKAGES FOR THE PRESIDENT.

THE FINANCE COMMITTEE DEVELOPS, CONSISTENT WITH THE ORGANIZATION'S

PHILOSOPHY AND PRINCIPLES, THE ANNUAL PERFORMANCE GOALS AND CRITERIA TO

BE USED IN DETERMINING MERIT INCREASES AND VARIABLE COMPENSATION

CRITERIA. THE FINANCE COMMITTEE ALSO REVIEWS, ANALYZES AND PROVIDES

BENCHMARKING DATA FOR THE TOTAL COMPENSATION AND BENEFITS PACKAGES OF

OTHER EMPLOYEES. APPROPRIATE COMPARABILITY DATA IS OBTAINED FOR TOTAL

ECONOMIC BENEFITS PAID BY SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS FOR

SIMILAR RESPONSIBILITIES. THE FINANCE COMMITTEE REPORTS ITS

RECOMMENDATIONS TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL.

KEY DELIBERATIONS OF THE COMMITTEE ARE CONTEMPORANEOUSLY DOCUMENTED IN

MINUTES. DOCUMENTATION INCLUDES: THE TERMS OF THE DELIBERATIONS, MEMBERS

PRESENT AND THOSE WHO VOTED ON IT, A DESCRIPTION OF THE COMPARABILITY

DATA RELIED UPON AND HOW IT WAS OBTAINED AND DATE APPROVED.

FORM 990, PART VI, SECTION B, LINE 15B

THE ORGANIZATION DOES NOT HAVE OTHER PAID OFFICERS OR KEY EMPLOYEES.

Schedule O (Form 990 or 990-EZ) 2014 Page 2

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

AVAILABILITY OF DOCUMENTS

FORM 990, PART VI, SECTION C, LINE 19

WHILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA'S (JASSC) GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS BE MADE AVAILABLE FOR PUBLIC INSPECTIONS, THE JASSC MAKES ITS FINANCIAL STATEMENTS AVAILABLE EACH YEAR AT ITS ANNUAL MEMBERS MEETING AND UPON REQUEST.

STATEMENT OF FUNCTIONAL EXPENSES

PROFESSIONAL FUNDRAISING SERVICES

FORM 990, PART IX, LINE 11E

AN ADDITIONAL \$15,000 OF PROFESSIONAL FUNDRAISING SERVICES WERE INCURRED IN CONNECTION WITH THE DINNER GALA EVENT. SINCE THOSE EXPENSES ARE REQUIRED TO BE REPORTED ON FORM 990, PART VIII, LINE 8B, THEY ARE NOT REFLECTED ON PART IX, LINE 11E.

RECONCILIATION OF NET ASSETS

FORM 990, PART XI, LINE 5

BAD DEBT EXPENSE

\$ (34,565)

ATTACHMENT 1

#### FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA WORKS TO:

- 1. PROMOTE AMONG THE AMERICAN PEOPLE A MORE ACCURATE KNOWLEDGE OF THE PEOPLE OF JAPAN, THEIR AIMS, CUSTOMS, IDEALS, ARTS AND SCIENCES, INDUSTRIES, ECONOMIC CONDITIONS, AND EDUCATIONAL PROCESS;
- 2. SERVE THE PEOPLE OF JAPAN AND THE UNITED STATES IN FOSTERING MUTUAL UNDERSTANDING BETWEEN THE TWO NATIONS;

Schedule O (Form 990 or 990-EZ) 2014 Page 2

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853 ATTACHMENT 1 (CONT'D)

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

3. SERVE AS AN INFORMATION CENTER IN OBTAINING INFORMATION RELATING

TO JAPAN AND THE UNITED STATES FOR INDIVIDUALS AND ORGANIZATIONS;

4. SPONSOR MEETINGS OF DISTINGUISHED JAPANESE AND AMERICANS FOR THE

EXCHANGE OF KNOWLEDGE AND IDEAS;

5. ASSIST STUDENTS IN OBTAINING PROPER COUNSELING IN REGARD TO

EDUCATIONAL MATTERS;

6. FOSTER EDUCATION ABOUT JAPAN THROUGH BULLETINS, LECTURES, SPECIAL

COURSES, CONFERENCES, DISCUSSION PANELS, EXHIBITIONS, FILMS AND

SCIENTIFIC PURPOSES.

ATTACHMENT 2

FORM 990, PART III - PROGRAM SERVICE, LINE 4A

JASSC GOODWILL TOUR THROUGH TOHOKU

THIS WAS A 7-DAY TOUR (SEPTEMBER 8 - 12, 2014) THROUGH

NORTHEASTERN JAPAN, THE "TOHOKU" REGION DEVSTATED BY THE MARCH 11,

2011 GREAT EAST JAPAN EARTHQUAKE AND TSUNAMI. THE 17 MEMBERS OF

THE TOUR VISITED THE PEOPLE AND PROJECTS SUPPORTED BY THE JASSC

2011 JAPAN RELIEF FUND. THE TOUR PROMOTED FRIENDSHIP AND GOODWILL

BETWEEN THE PEOPLE OF TOHOKU AND CALIFORNIA. TO CONCLUDE THE

TOUR, A "JASSC FRIENDSHIP RECEPTION" WAS HELD AT THE IMPERIAL

HOTEL TOKYO ON SEPTEMBER 13, 2014. 150 MEMBERS AND SUPPORTERS OF

JASSC GATHERED TO REKINDLE OLD FRIENDSHIPS, MAKE NEW FRIENDS AND

SHARE STORIES.

THE JASSC GOODWILL TOUR THROUGH TOHOKU WAS PRECEDED BY AN

Schedule O (Form 990 or 990-EZ) 2014 Page **2** 

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

ATTACHMENT 2 (CONT'D)

OPTIONAL, 2-DAY INTERNATIONAL CONFERENCE OF AMERICA-JAPAN

SOCIETIES AND JAPAN AMERICA SOCIETIES. IT WAS HELD IN SAPPORO,

HOKKAIDO (SEPTEMBER 5 - 7, 2014).

		ATTACHMENT	3
FORM 990, PART III, LINE 4D - OTHER PROGRAM SE	RVICES		
DESCRIPTION	GRANTS_	EXPENSES	REVENUE
SEE PROGRAM NARRATIVES IN SCH O			
JAPAN RELIEF FUND	108,500.	108,500.	
JAPAN AMERICA KITE FESTIVAL		61,368.	
JAPAN BOWL OF CALIFORNIA		41,128.	
KITE WORKSHOPS		20,639.	
OTHER PROGRAMS		117,414.	
TOTALS	108,500.	349,049.	

			ATTACHMENT 4	
FORM 990, PART VIII - INVESTMENT INCOME				
	(A)	(B)	(C)	(D)
	TOTAL	RELATED OR	UNRELATED	EXCLUDED
DESCRIPTION	REVENUE	EXEMPT REVENUE	BUSINESS REV.	REVENUE
INTEREST INCOME	12	8.		128.
ENDOWMENT INTEREST	3,92	4.		3,924.
TOTALS =	4,05	2.		4,052.