

Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning , 2008, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORN Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 345 S. FIGUEROA STREET M-1 City or town, state or country, and ZIP + 4 LOS ANGELES, CA 90071-1002	D Employer identification number 95-2021853 E Telephone number (213) 627-6217
F Name and address of principal officer: DOUGLAS ERBER 345 S. FIGUEROA ST, STE M-1 LOS ANGELES, CA 90071		G Gross receipts \$ 746,702. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ▶ N/A K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1951 M State of legal domicile: CA	

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO BUILD ECONOMIC, CULTURAL, GOVERNMENTAL AND PERSONAL RELATIONSHIPS BETWEEN THE PEOPLE OF JAPAN AND AMERICA.		
Activities & Governance	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	35
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35
	5	Total number of employees (Part V, line 2a)	5	4
	6	Total number of volunteers (estimate if necessary)	6	4
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	NONE
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	NONE
Revenue	8	Contribution and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	669,654.	519,613.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	NONE	NONE
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	682.	1,099.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,563.	-110,128.
			690,899.	410,584.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	NONE	NONE
	14	Benefits paid to or for members (Part IX, column (A), line 4)	NONE	NONE
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	216,753.	294,251.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	NONE	NONE
	b	Total fundraising expenses, Part IX, column (D), line 25) ▶ 39,693.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	349,803.	203,694.
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	566,556.	497,945.
	19	Revenue less expenses. Subtract line 18 from line 12	124,343.	-87,361.
			Beginning of Year	End of Year
	20	Total assets (Part X, line 16)	257,554.	246,334.
21	Total liabilities (Part X, line 26)	17,553.	93,694.	
22	Net assets or fund balances. Subtract line 21 from line 20.	240,001.	152,640.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here ▶ Signature of officer _____ Date _____

▶ Type or print name and title _____

Paid Preparer's Use Only	Preparer's signature ▶ _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ KPMG LLP 355 S. GRAND AVE., SUITE 2000 LOS ANGELES, CA 90071	EIN ▶ 13-5565207	Phone no. ▶ 213-972-4000	

May the IRS discuss this return with the preparer shown above? (See instructions) Yes No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2008)

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

TO BUILD ECONOMIC, CULTURAL, GOVERNMENTAL AND PERSONAL RELATIONSHIPS
BETWEEN THE PEOPLE OF JAPAN AND AMERICA.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes" describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 398,189. including grants of \$ NONE) (Revenue \$ NONE)

SEE STATEMENT 1

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ▶ \$ 398,189. (Must equal Part IX, Line 25, column (B).)

Part IV 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)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		<input checked="" type="checkbox"/>
5 Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		<input checked="" type="checkbox"/>
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		<input checked="" type="checkbox"/>
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>		<input checked="" type="checkbox"/>
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		<input checked="" type="checkbox"/>
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input checked="" type="checkbox"/>	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<input checked="" type="checkbox"/>
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		<input checked="" type="checkbox"/>
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		<input checked="" type="checkbox"/>
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	<input checked="" type="checkbox"/>	
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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		<input checked="" type="checkbox"/>
b Did the organization invest 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 act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<input checked="" type="checkbox"/>
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		<input checked="" type="checkbox"/>
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Form with questions 1a through 12b regarding IRS filings and tax compliance, including sections on prohibited tax shelter transactions, contributions, and charitable trusts.

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include questions about voting members, family relationships, management delegation, organizational changes, asset diversions, members/stockholders, and meeting documentation.

Section B. Policies

Table with 3 columns: Question, Yes, No. Rows include questions about conflict of interest policies, whistleblower policies, document retention, and compensation review processes.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include questions about state filing requirements, public inspection of forms, and disclosure of governing documents.

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- 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.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SEE SCHEDULE J-2										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total							129,500.	NONE	19,062.	

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **1**

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	X	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

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

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization **NONE**

Part VIII Statement of Revenue

95-2021853

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a						
	b	Membership dues 1b	125,050.					
	c	Fundraising events 1c	150,451.					
	d	Related organizations 1d						
	e	Government grants (contributions) . . 1e						
	f	All other contributions, gifts, grants, and similar amounts not included above . 1f	244,112.					
	g	Noncash contributions included in lines 1a-1f: \$	150,451.					
	h	Total. Add lines 1a-1f ▶	519,613.					
	Program Service Revenue			Business Code				
		2a	_____					
b		_____						
c		_____						
d		_____						
e		_____						
g		Total. Add lines 2a-2f ▶		NONE				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶	1,099.			1,099.		
	4	Income from investment of tax-exempt bond proceeds . . . ▶	NONE					
	5	Royalties ▶	NONE					
	6a	Gross Rents	(i) Real					
			(ii) Personal					
			b	Less: rental expenses . . .				
			c	Rental income or (loss) . .				
	d	Net rental income or (loss) ▶		NONE				
	7a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other					
			b	Less: cost or other basis and sales expenses				
			c	Gain or (loss)				
	d	Net gain or (loss) ▶		NONE				
	8a	Gross income from fundraising events (not including \$ 150,451. of contributions reported on line 1c). See Part IV, line 18. a		225,206.				
			b	Less: direct expenses b	336,118.			
			c	Net income or (loss) from fundraising events ▶	-110,912.			
	9a	Gross income from gaming activities. See Part IV, line 19. a						
b			Less: direct expenses b					
c			Net income or (loss) from gaming activities ▶		NONE			
10a	Gross sales of inventory, less returns and allowances a							
		b	Less: cost of goods sold b					
		c	Net income or (loss) from sales of inventory. ▶		NONE			
Miscellaneous Revenue		Business Code						
11a	MISC. INCOME	900099	784.			784.		
b	_____							
c	_____							
d	All other revenue							
e	Total. Add lines 11a-11d ▶		784.					
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶		410,584.			1,883.		

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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	NONE			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	129,500.	106,190.	10,360.	12,950.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	NONE			
7 Other salaries and wages	117,792.	96,589.	9,424.	11,779.
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions) . .	NONE			
9 Other employee benefits	29,288.	24,016.	2,343.	2,929.
10 Payroll taxes	17,671.	14,482.	1,413.	1,776.
11 Fees for services (non-employees):				
a Management	NONE			
b Legal	NONE			
c Accounting	2,130.		2,130.	
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other	12,746.	12,400.	346.	
12 Advertising and promotion	NONE			
13 Office expenses	38,264.	32,888.	2,484.	2,892.
14 Information technology	3,953.	3,162.	395.	396.
15 Royalties	NONE			
16 Occupancy	50,260.	41,213.	4,021.	5,026.
17 Travel	8,573.	7,030.	686.	857.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	25,571.	25,571.		
20 Interest	NONE			
21 Payments to affiliates	2,500.		2,500.	
22 Depreciation, depletion, and amortization . . .	418.		418.	
23 Insurance	4,090.	3,354.	327.	409.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a ASSOCIATION FEES -----	1,195.		1,195.	
b BANK/CREDIT CARD SERVICES FE	6,788.	5,566.	543.	679.
c BAD DEBT EXPENSE -----	21,375.		21,375.	
d OTHER PROGRAM EXPENSES -----	21,041.	21,041.		
e MISCELLANEOUS -----	4,790.	4,687.	103.	
f All other expenses -----				
25 Total functional expenses. Add lines 1 through 24f	497,945.	398,189.	60,063.	39,693.
26 Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	180,643.	1	125,807.
	2 Savings and temporary cash investments	59,181.	2	82,905.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	10,550.	4	29,684.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sales or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis	10a 52,637.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D.	10b 47,994.	1,810.	10c 4,643.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	5,370.	15	3,295.
16 Total assets. Add lines 1 through 15 (must equal line 34)	257,554.	16	246,334.	
Liabilities	17 Accounts payable and accrued expenses	17,553.	17	1,000.
	18 Grants payable		18	
	19 Deferred revenue		19	85,000.
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	NONE	25	7,694.
	26 Total liabilities. Add lines 17 through 25.	17,553.	26	93,694.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	224,332.	27	136,971.
	28 Temporarily restricted net assets	15,669.	28	15,669.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	240,001.	33	152,640.
	34 Total liabilities and net assets/fund balances	257,554.	34	246,334.

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		<input checked="" type="checkbox"/>
b	Were the organization's financial statements audited by an independent accountant?		<input checked="" type="checkbox"/>
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization undergo the required audit or audits?		

Public Charity Status and Public Support

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
----------------------------------------------------------------------------	-----------------------------------------------------

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III - Functionally Integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? Yes No
 - (ii) A family member of a person described in (i) above? Yes No
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above? Yes No

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II 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.)

Section A. Public Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1-3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (See instructions.)
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here.
16b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here.
17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-and-circumstances" test, check this box and stop here.
17b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here.
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	109,971.	402,860.	443,384.	669,654.	514,648.	2,140,517.
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	152,778.	141,386.	298,476.	165,851.	439,184.	1,197,675.
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 Total. Add lines 1-5	262,749.	544,246.	741,860.	835,505.	953,832.	3,338,192.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	NONE	NONE	NONE	NONE	NONE	NONE
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b.	NONE	NONE	NONE	NONE	NONE	NONE
8 Public support (Subtract line 7c from line 6.)						3,338,192.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6.	262,749.	544,246.	741,860.	835,505.	953,832.	3,338,192.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	215.	273.	358.	682.	1,099.	2,627.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	215.	273.	358.	682.	1,099.	2,627.
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 IV.)	9,004.	1,004.	1,424.	764.	438,032.	450,228.
13 Total support. (Add lines 9, 10c, 11, and 12.)						3,791,047.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	88.05%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	99.37%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.07%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.06%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

SCHEDULE A, PART III - OTHER INCOME

DESCRIPTION	2004	2005	2006	2007	2008	TOTAL
OTHER INCOME	9,004.	1,004.	1,424.	764.	438,032.	450,228.
TOTALS	9,004.	1,004.	1,424.	764.	438,032.	450,228.

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (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 organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33¹/₃ % support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *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 a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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 of \$5,000 or more during the year.) ▶ \$ _____

Caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ALL NIPPON AIRWAYS CO., LTD. 2050 WEST 190TH ST., SUITE 100 TORRANCE, CA 90504	\$ 16,346.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	ARATANI FOUNDATION 23505 CRENSHAW BLVD., SUITE 230 TORRANCE, CA 90505	\$ 97,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	ERNST & YOUNG LLP 725 S. FIGUEROA STREET LOS ANGELES, CA 90017	\$ 12,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	JAPAN AIRLINES INTERNATIONAL CO., LTD 300 CONTINENTAL BLVD., SUITE 402 EL SEGUNDO, CA 90245	\$ 16,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	MITSUBISHI ELECTRIC & ELECTRONICS USA 5665 PLAZA DRIVE CYPRESS, CA 90630	\$ 18,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	PILLSBURY WINTRHOP SHAW PITTMAN LLP 725 S. FIGUEROA STREET, SUITE 2800 LOS ANGELES, CA 90017	\$ 880.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization	JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number	95-2021853
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Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	PILLSBURY WINTHROP SHAW PITTMAN LLP 725 S. FIGUEROA STREET, SUITE 2800 LOS ANGELES, CA 90017	\$ 684.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	TOYOTA MOTOR SALES, USA, INC. 19001 S. WESTERN AVENUE TORRANCE, CA 90501	\$ 15,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	EVA AIRWAYS 200 N. SEPULVEDA BLVD., SUITE 1600 EL SEGUNDO, CA 90245	\$ 16,996.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	EVA AIRWAYS 200 N. SEPULVEDA BLVD., SUITE 1600 EL SEGUNDO, CA 90245	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	JAPAN AIRLINES INTERNATIONAL CO., LTD 300 CONTINENTAL BLVD., SUITE 402 EL SEGUNDO, CA 90245	\$ 17,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	PILLSBURY WINTHROP SHAW PITTMAN LLP 725 S. FIGUEROA STREET, SUITE 2800 LOS ANGELES, CA 90017	\$ 880.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	PILLSBURY WINTHROP SHAW PITTMAN LLP 725 S. FIGUEROA STREET, SUITE 2800 LOS ANGELES, CA 90017	\$ 40,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	2 ROUNDTRIP BUSINESS CLASS TICKETS FROM LOS ANGELES TO TOKYO	\$ 16,346.	09/08/2008
4	2 ROUNDTRIP EXECUTIVE CLASS TICKET FROM LOS ANGELES TO TOKYO	\$ 16,000.	05/24/2008
6	4 TICKETS FOR FIELD BOX SEATS FOR L. A. DODGERS VS SAN DIEGO PADRES + DINNER AT THE PACIFIC DINING CAR & 8 TICKETS FOR CHIVAS USA VS KANSAS CITY WIZARDS	\$ 880.	09/08/2008
7	4 PERSONS BOX AT THE HOLLYWOOD BOWL FOR THE L. A. PHILHARMONIC + CATERD DINNER WITH 2 BOTTLES OF WINE	\$ 684.	09/08/2008
9	2 EVA AIRWAYS PREMIUM LAUREL CLASS TICKETS LOS ANGELES TO OSAKA	\$ 16,996.	06/27/08
10	1 EVA AIRWAYS PREMIUM LAUREL CLASS TICKETS LOS ANGELES TO OSAKA	\$ 8,000.	09/08/08

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
11	2 ROUNDTRIP EXECUTIVE CLASS TICKET FROM LOS ANGELES TO TOKYO	\$ 17,200.	09/08/2008
12	4 TICKETS OF LOWER BOWL SEATS AT THE STAPLES CENTER FOR L. A. LAKERS VS. BOSTON CELTICS ON 12/25/08	\$ 880.	09/08/2008
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

SCHEDULE G

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2008

Open To Public
Inspection

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Email solicitations
- c Phone solicitations
- d In-person solicitations

- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		DINNER (event type)	GOLF/ TENNIS (event type)	NONE (total number)	
Revenue	1 Gross receipts	261,821.	113,836.		375,657.
	2 Less: Charitable contributions	82,022.	68,429.		150,451.
	3 Gross revenue (line 1 minus line 2)	179,799.	45,407.		225,206.
Direct Expenses	4 Cash prizes	NONE	NONE		NONE
	5 Non-cash prizes	NONE	NONE		NONE
	6 Rent/facility costs	52,533.	26,013.		78,546.
	7 Other direct expenses	166,497.	91,075.		257,572.
	8 Direct expense summary. Add lines 4 through 7 in column (d)				(336,118.)
9 Net income summary. Combine lines 3 and 8 in column (d)					-110,912.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					()
8 Net gaming income summary. Combine lines 1 and 7 in column (d)					

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: <u>CA</u>		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," Explain:		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," Explain:		
11 Does the organization operate gaming activities with nonmembers?	11	
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?	12	

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Provide the name and address of the person who prepares the organization's gaming/special event books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? **15a**

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If "Yes," enter name and address:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Attach to Form 990. To be completed by organizations
that answered "Yes" to Form 990, Part IV, line 23.

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--------------------------------------------------------------------|--------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

a Receive a severance payment or change of control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X

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

Schedule J (Form 990) 2008

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
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	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						

**SCHEDULE J-2
(Form 990)**

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the Organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer Identification number

95-2021853

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
DONALD P BAKER DIRECTOR	2.	X					NONE	NONE	NONE	
DR MARY E BARTON DIRECTOR	2.	X					NONE	NONE	NONE	
ROBERT BRASCH CO VICE CHAIRMAN	2.	X		X			NONE	NONE	NONE	
GEORGE A BRUMDER DIRECTOR	1.	X					NONE	NONE	NONE	
MASAKO CARPENTER TREASURER	2.	X		X			NONE	NONE	NONE	
R THOMAS DECKER DIRECTOR	2.	X					NONE	NONE	NONE	
MATTHEW E DIGBY DIRECTOR	1.	X					NONE	NONE	NONE	
KEITH B ELMER DIRECTOR	2.	X					NONE	NONE	NONE	
WERNER ESCHER DIRECTOR	2.	X					NONE	NONE	NONE	
MICHAEL FEYDER DIRECTOR	2.	X					NONE	NONE	NONE	
NORMAN A FUTAMI COUNSEL	2.	X		X			NONE	NONE	NONE	
RUSSELL HANLIN DIRECTOR	2.	X					NONE	NONE	NONE	
NANCY WOO HIROMOTO SECRETARY	2.	X		X			NONE	NONE	NONE	
CHRIS INOUYE DIRECTOR	1.	X					NONE	NONE	NONE	
TAKASHI ITO DIRECTOR	1.	X					NONE	NONE	NONE	
JONATHAN KAJI DIRECTOR	2.	X					NONE	NONE	NONE	
NORI KO MCGANN DIRECTOR	2.	X					NONE	NONE	NONE	
ERIC MILLER DIRECTOR	1.	X					NONE	NONE	NONE	
KAPPEI MORISHITA CO VICE CHAIRMAN	2.	X		X			NONE	NONE	NONE	
TAKASHI OHDE DIRECTOR	1.	X					NONE	NONE	NONE	
EDWARD PERRON CHAIRMAN	2.	X		X			NONE	NONE	NONE	

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

Schedule J-2 (Form 990) 2008

**SCHEDULE J-2
(Form 990)**

Continuation Sheet for Form 990

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

Name of the Organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer Identification number 95-2021853
----------------------------------------------------------------------------	-----------------------------------------------------

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
JOSEPH C PORTILLO DIRECTOR	2.	X					NONE	NONE	NONE	
YOSHIHIRO SANO DIRECTOR	1.	X					NONE	NONE	NONE	
MARK SULLIVAN DIRECTOR	2.	X					NONE	NONE	NONE	
YUKUO TAKENAKA DIRECTOR	1.	X					NONE	NONE	NONE	
AKIRA TASAKI DIRECTOR	1.	X					NONE	NONE	NONE	
KEIZO TSUCHIYA DIRECTOR	1.	X					NONE	NONE	NONE	
STEVE WEINER DIRECTOR	1.	X					NONE	NONE	NONE	
MAKOTO ANAYAMA DIRECTOR	1.	X					NONE	NONE	NONE	
TRACEY DOI DIRECTOR	2.	X					NONE	NONE	NONE	
TOMONORI ISHII DIRECTOR	1.	X					NONE	NONE	NONE	
CHRISTOPHER JOHNSTON DIRECTOR	2.	X					NONE	NONE	NONE	
J. GEORGE TANAKA DIRECTOR	1.	X					NONE	NONE	NONE	
DOUGLAS ERBER PRESIDENT	40.			X			129,500.	NONE	19,062.	

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No. 1545-0047

2008

**Open To Public
Inspection**

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art-Works of art	X	2	1,250.	MARKET VALUE
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				
18 Collectibles	X	21	4,555.	MARKET VALUE
19 Food inventory	X	348	775.	MARKET VALUE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (TRAVEL)	X	21	88,685.	MARKET VALUE
26 Other ▶ (ENTERTAINMENT)	X	52	18,980.	MARKET VALUE
27 Other ▶ (MERCHANDISE)	X	38	25,518.	MARKET VALUE
28 Other ▶ (SERVICES)	X	12	10,688.	MARKET VALUE

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** NONE

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2008

JSA

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**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

GOVERNANCE

PART VI, SECTION A

LINE 6

THE ORGANIZATION HAS APPROXIMATELY 140 CORPORATE MEMBERS AND 1300 ACTIVE INDIVIDUAL MEMBERS.

LINE 7A

ALL THE MEMBERS MAY ELECT THE GOVERNING BODY.

LINE 7B

CERTAIN DECISIONS OF THE GOVERNING BODY ARE SUBJECT TO APPROVAL BY THE MEMBERS.

LINE 9A

THE ORGANIZATION HAS REGIONAL CHAPTERS.

LINE 9B

THE ORGANIZATION HAS WRITTEN POLICIES AND PROCEDURES GOVERNING THE ACTIVITIES OF SUCH CHAPTERS TO ENSURE THEIR OPERATIONS ARE CONSISTENT WITH THOSE OF THE ORGANIZATION.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Employer identification number

LINE 10

THE JAPAN AMERICA SOCIETY'S OFFICE MANAGER WORKS CLOSELY WITH THE OUTSIDE
ACCOUNTING FIRM, KPMG, THAT REVIEWS THE RETURN. THE TREASURER, WHO
REPORTS TO THE BOARD REGARDING OVERSIGHT OF THE PREPARATION OF THE FORM
990, REVIEWS THE FINAL DRAFT OF FORM 990. THE FINAL DRAFT IS PROVIDED TO
THE ENTIRE VOTING BOARD BEFORE THE RETURN IS FILED. THE PRESIDENT OF THE
ORGANIZATION THEN SIGNS THE RETURN.

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
---------------------------------------------------------------------	----------------------------------------------

POLICIES - CONFLICT OF INTEREST POLICY
 PART VI, SECTION B, LINE 12A, B, AND C
 THE LEGAL COUNSEL FOR THE JAPAN AMERICA SOCIETY IS CURRENTLY DRAFTING A
 WRITTEN CONFLICT OF INTEREST POLICY THAT WILL INCLUDE AN ANNUAL
 REQUIREMENT THAT OFFICERS, DIRECTORS AND KEY EMPLOYEES DISCLOSE INTERESTS
 KNOWN TO THEM THAT COULD GIVE RISE TO CONFLICTS. IN CONNECTION WITH THE
 PREPARATION OF THE CONFLICT OF INTEREST POLICY, IT WILL BE PROPOSED THAT
 THE BOARD ESTABLISH PROCEDURES TO MONITOR COMPLIANCE WITH THE CONFLICT OF
 INTEREST POLICY ON A REGULAR AND CONSISTENT BASIS. THE DRAFT CONFLICT OF
 INTEREST POLICY WILL BE REVIEWED BY THE BOARD AT ITS NEXT MEETING ON
 DECEMBER 2, 2009, AND IT IS ANTICIPATED THAT THE BOARD WILL APPROVE THE
 SAME AT THAT MEETING.

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
---------------------------------------------------------------------	----------------------------------------------

POLICIES - COMPENSATION

PART VI, SECTION B, LINE 15

THE JAPAN AMERICA SOCIETY'S FINANCE COMMITTEE, WHICH 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, HAS BEEN DELEGATED AUTHORITY BY THE BOARD TO PROPOSE REASONABLE COMPENSATION PACKAGES FOR EACH KEY EMPLOYEE (INCLUDING THE PRESIDENT). THE FINANCE COMMITTEE DEVELOPS, CONSISTENT WITH THE ORGANIZATIONS PHILOSOPHY AND PRINCIPLES, THE ANNUAL PERFORMANCE GOALS AND CRITERIA TO BE USED IN DETERMINING MERIT INCREASES AND VARIABLE COMPENSATION CRITERIA FOR KEY EMPLOYEES. THE FINANCE COMMITTEE ALSO REVIEWS, ANALYZES AND PROVIDES BENCHMARKING DATA FOR THE TOTAL COMPENSATION AND BENEFITS PACKAGES OF KEY 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.

Name of the organization

Employer identification number

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

95-2021853

DISCLOSURE

PART VI, SECTION B, LINE 19

WHILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE JAPAN AMERICA SOCIETY'S

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS

TO BE MADE AVAILABLE FOR PUBLIC INSPECTIONS, THE JAPAN AMERICA SOCIETY

MAKES ITS FINANCIAL STATEMENTS AVAILABLE EACH FEBRUARY AT ITS ANNUAL

MEMBERS MEETING AND UPON REQUEST.

FORM 990, PART III - PROGRAM SERVICES

4A PROGRAM SERVICE

THE JAPAN AMERICA SOCIETY 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; 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 JAPANESES 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. ALSO SEE "2008 PROGRAMS CALENDAR" FOR A PARTIAL LISTING OF 2007 PROGRAMS.