

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

2013

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](http://www.irs.gov/form990).

**Open to Public Inspection**

**A For the 2013 calendar year, or tax year beginning** , 2013, and ending , 20

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> JAPAN AMERICA SOCIETY OF SO. CALIFORNIA Doing Business As			<b>D Employer identification number</b> 95-2021853	
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	<b>E Telephone number</b> (310) 965-9050	
	1411 WEST 190TH STREET		380		
	City or town, state or province, country, and ZIP or foreign postal code GARDENA, CA 90248				
<b>F Name and address of principal officer:</b> DOUGLAS ERBER 1411 W. 190TH ST., STE 380 GARDENA, CA 90248			<b>G Gross receipts \$</b> 696,162.		
<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			<b>H(a) Is this a group return for subordinates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all subordinates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)		
<b>J Website:</b> ▶ WWW.JAS-SOCAL.ORG			<b>H(c) Group exemption number</b> ▶		
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L Year of formation:</b> 1959 <b>M State of legal domicile:</b> CA		

**Part I Summary**

<b>Activities &amp; Governance</b>	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.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a) . . . . .	35.	
	4	Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	35.	
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a) . . . . .	4.	
	6	Total number of volunteers (estimate if necessary) . . . . .	150.	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	0	
7b	Net unrelated business taxable income from Form 990-T, line 34 . . . . .	0		
<b>Revenue</b>	<b>Prior Year</b>		<b>Current Year</b>	
	8	Contributions and grants (Part VIII, line 1h) . . . . .	768,261.	538,144.
	9	Program service revenue (Part VIII, line 2g) . . . . .	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	898.	5,088.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	-101,513.	-4,269.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	667,646.	538,963.
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	65,000.	288,450.
	14	Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .	294,260.	308,107.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 38,033.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	167,633.	157,416.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	526,893.	753,973.	
19	Revenue less expenses. Subtract line 18 from line 12 . . . . .	140,753.	-215,010.	
<b>Net Assets or Fund Balances</b>	<b>Beginning of Current Year</b>		<b>End of Year</b>	
	20	Total assets (Part X, line 16) . . . . .	1,057,210.	872,263.
	21	Total liabilities (Part X, line 26) . . . . .	41,161.	97,199.
22	Net assets or fund balances. Subtract line 21 from line 20 . . . . .	1,016,049.	775,064.	

**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.

<b>Sign Here</b>	▶ Signature of officer		Date			
	▶ Type or print name and title					
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ KPMG LLP			Firm's EIN ▶ 13-5565207		
	Firm's address ▶ 550 S. HOPE ST., SUITE 1500 LOS ANGELES, CA 90071			Phone no. 213-972-4000		

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

**For Paperwork Reduction Act Notice, see the separate instructions.** Form **990** (2013)

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

1 Briefly describe the organization's mission:

SCHEDULE O

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 96,201. including grants of \$ ) (Revenue \$ )

ATTACHMENT 1

4b (Code: ) (Expenses \$ 77,792. including grants of \$ ) (Revenue \$ )

ATTACHMENT 2

4c (Code: ) (Expenses \$ 66,772. including grants of \$ ) (Revenue \$ )

ATTACHMENT 3

4d Other program services (Describe in Schedule O.) ATTACHMENT 4  
(Expenses \$ 425,458. including grants of \$ 288,450. ) (Revenue \$ 0 )

4e Total program service expenses 666,223.

**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)? If "Yes," complete Schedule A . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	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 . . . . .		X
4 <b>Section 501(c)(3) organizations.</b> 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 . . . . .		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 . . . . .		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 . . . . .		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 . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		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 . . . . .		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 . . . . .	X	
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.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	X	
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 . . . . .		X
c 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 . . . . .		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 . . . . .		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	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 . . . . .		X
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14 a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
b 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 . . . . .	X	
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 . . . . .	X	
16 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 . . . . .		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	X	
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 . . . . .	X	
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		X
23	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? <i>If "Yes," complete Schedule J . . . . .</i>	X	
24 a	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 lines 24b through 24d and complete Schedule K. If "No," go to line 25a. . . . .</i>		X
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? . . . . .		
25 a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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>		X
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-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payable to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II. . . . .		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? <i>If "Yes," complete Schedule L, Part III. . . . .</i>		X
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? <i>If "Yes," complete Schedule L, Part IV. . . . .</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV. . . . .</i>		X
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? <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 sections 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, Part II, III, or IV, and Part V, line 1 . . . . .</i>		X
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
b	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)? <i>If "Yes," complete Schedule R, Part V, line 2. . . . .</i>		
36	<b>Section 501(c)(3) organizations.</b> 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
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question number, description, and Yes/No response. Includes questions 1a through 14b regarding IRS filings and tax compliance.

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.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (35), 1b (35), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section 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.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: DOUGLAS ERBER 1411 WEST 190TH STREET, SUITE 380 GARDENA, CA 90248 310-965-9050

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

Check if Schedule O contains a response or note to any line in this Part VII.

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

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.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) TERRY S. HARA CHAIRMAN	2.00 0	X		X				0	0	0
(2) JOSEPH C. PORTILLO CO-VICE CHAIR / CHAIR ELECT	2.00 0	X		X				0	0	0
(3) KATSUYA TAKAMIYA CO-VICE CHAIR	1.00 0	X		X				0	0	0
(4) NORMAN A. FUTAMI COUNSEL	3.00 0	X		X				0	0	0
(5) GLEN I. HAMAKAWA TREASURER	2.00 0	X		X				0	0	0
(6) VIVIEN USUI CORPORATE SECRETARY	1.00 0	X		X				0	0	0
(7) DONALD P. BAKER DIRECTOR	1.00 0	X						0	0	0
(8) ROBERT BRASCH DIRECTOR	2.00 0	X						0	0	0
(9) MARK E. BUCHMAN DIRECTOR	2.00 0	X						0	0	0
(10) R. THOMAS DECKER (THRU 3/13/13) DIRECTOR	2.00 0	X						0	0	0
(11) TRACEY DOI DIRECTOR	2.00 0	X						0	0	0
(12) DONALD P. EMERY DIRECTOR	2.00 0	X						0	0	0
(13) WERNER ESCHER DIRECTOR	1.00 0	X						0	0	0
(14) MICHAEL J. FEYDER DIRECTOR	2.00 0	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
( 15) RUSSELL L. HANLIN ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 16) NANCY WOO HIROMOTO ----- DIRECTOR	3.00 ----- 0	X					0	0	0	
( 17) CHRIS T. INOUYE (THRU 3/13/13) ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 18) JUDY JOHNSON ----- DIRECTOR	2.00 ----- 0	X					0	0	0	
( 19) TAMMIE KANDA ----- DIRECTOR	2.00 ----- 0	X					0	0	0	
( 20) ACEY KOHROGI ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 21) KAZUO KOSHI ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 22) YOSHIHIKO KOZU ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 23) JOEL D. LITTLEFORD ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 24) GRACIELA MEIBAR ----- DIRECTOR	2.00 ----- 0	X					0	0	0	
( 25) HIDEO MIYAKE ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
<b>1b Sub-total</b> . . . . .							0	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .							132,100.	0	23,228.	
<b>d Total (add lines 1b and 1c)</b> . . . . .							132,100.	0	23,228.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 1

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		X
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		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. Report compensation for the calendar year ending with or within the organization's tax 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 **▶** 0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
( 26) MARI MIYOSHI ----- DIRECTOR	2.00 ----- 0	X					0	0	0	
( 27) DOUGLAS MONTGOMERY ----- DIRECTOR	2.00 ----- 0	X					0	0	0	
( 28) PERRY MORETH ----- DIRECTOR	2.00 ----- 0	X					0	0	0	
( 29) KAPPEI MORISHITA ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 30) MASUMI MUROI ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 31) TAKASHI OHDE ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 32) BRIAN K. PECK ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 33) EDWARD A. PERRON ----- DIRECTOR	2.00 ----- 0	X					0	0	0	
( 34) MARK K. SULLIVAN ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 35) YUKUO TAKENAKA ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
( 36) NAOKI TAKEUCHI ----- DIRECTOR	1.00 ----- 0	X					0	0	0	
<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 1

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		X
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		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. Report compensation for the calendar year ending with or within the organization's tax 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 VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII  X

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>	147,725.				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	143,256.				
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . .	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>	247,163.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		24,880.				
	<b>h Total.</b> Add lines 1a-1f . . . . .			538,144.			
<b>Program Service Revenue</b>	<b>2a</b> _____	<b>Business Code</b>					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
	<b>g Total.</b> Add lines 2a-2f . . . . .			0			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 5 . . . . .			5,088.			5,088.
	<b>4</b> Income from investment of tax-exempt bond proceeds . . .			0			
	<b>5</b> Royalties . . . . .			0			
	<b>6a</b> Gross rents . . . . .	(i) Real	(ii) Personal				
	<b>b</b> Less: rental expenses . . . . .						
	<b>c</b> Rental income or (loss) . . . . .						
	<b>d</b> Net rental income or (loss) . . . . .			0			
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses . . . . .						
	<b>c</b> Gain or (loss) . . . . .						
	<b>d</b> Net gain or (loss) . . . . .			0			
	<b>8a</b> Gross income from fundraising events (not including \$ 143,256. of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>		142,575.			
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>		156,425.			
	<b>c</b> Net income or (loss) from fundraising events . . . . .			-13,850.			-13,850.
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>		2,975.			
<b>b</b> Less: direct expenses . . . . .	<b>b</b>		774.				
<b>c</b> Net income or (loss) from gaming activities . . . . .			2,201.			2,201.	
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .			0				
<b>Miscellaneous Revenue</b>				<b>Business Code</b>			
<b>11a</b> MEMBERSHIP PROCESSING FEES		900099	100.			100.	
<b>b</b> SECURITY DEPOSIT REFUND		900099	7,271.			7,271.	
<b>c</b> MISCELLANEOUS REVENUE		900099	9.			9.	
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .			7,380.				
<b>12 Total revenue.</b> See instructions . . . . .			538,963.			819.	

**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 or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(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 United States. See Part IV, line 21 .	0			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 . . . .	288,450.	288,450.		
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	155,328.	128,908.	13,210.	13,210.
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 . . . . .	116,161.	92,929.	11,616.	11,616.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	18,526.	10,175.	4,176.	4,175.
10 Payroll taxes . . . . .	18,092.	14,474.	1,809.	1,809.
11 Fees for services (non-employees):				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	2,116.		2,116.	
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17.	0			
f Investment management fees . . . . .	375.		375.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	195.		195.	
12 Advertising and promotion . . . . .	0			
13 Office expenses . . . . .	17,499.	9,974.	6,125.	1,400.
14 Information technology . . . . .	2,802.	2,242.	280.	280.
15 Royalties . . . . .	0			
16 Occupancy . . . . .	10,354.	8,283.	1,036.	1,035.
17 Travel . . . . .	10,505.	8,404.	1,050.	1,051.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings . . . . .	0			
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	2,500.	2,125.	375.	
22 Depreciation, depletion, and amortization . . . . .	2,495.		2,495.	
23 Insurance . . . . .	6,428.	5,142.	643.	643.
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.)				
a <u>BANK/CREDIT CARD SERVICE FEE</u> . . . . .	6,957.	4,522.	1,252.	1,183.
b <u>ASSOCIATION FEES</u> . . . . .	4,332.	1,444.	1,444.	1,444.
c <u>OTHER EVENT EXPENSES</u> . . . . .	86,864.	86,864.		
d <u>LOSS ON ABANDONED ASSET</u> . . . . .	1,333.		1,333.	
e All other expenses . . . . .	2,661.	2,287.	187.	187.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>753,973.</b>	<b>666,223.</b>	<b>49,717.</b>	<b>38,033.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0			

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	100.	<b>1</b>	100.
	<b>2</b> Savings and temporary cash investments	1,018,635.	<b>2</b>	791,557.
	<b>3</b> Pledges and grants receivable, net	32,568.	<b>3</b>	63,148.
	<b>4</b> Accounts receivable, net	0	<b>4</b>	0
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use	0	<b>8</b>	0
	<b>9</b> Prepaid expenses and deferred charges	0	<b>9</b>	0
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 72,195.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 56,555.	2,587.	<b>10c</b> 15,640.
	<b>11</b> Investments - publicly traded securities	0	<b>11</b>	0
	<b>12</b> Investments - other securities. See Part IV, line 11	0	<b>12</b>	0
	<b>13</b> Investments - program-related. See Part IV, line 11	0	<b>13</b>	0
	<b>14</b> Intangible assets	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11	3,320.	<b>15</b>	1,818.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,057,210.	<b>16</b>	872,263.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	6,156.	<b>17</b>	21,896.
	<b>18</b> Grants payable	0	<b>18</b>	0
	<b>19</b> Deferred revenue	15,150.	<b>19</b>	54,758.
	<b>20</b> Tax-exempt bond liabilities	0	<b>20</b>	0
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0	<b>21</b>	0
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	19,855.	<b>25</b>	20,545.
	<b>26 Total liabilities.</b> Add lines 17 through 25	41,161.	<b>26</b>	97,199.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	422,323.	<b>27</b>	422,224.
	<b>28</b> Temporarily restricted net assets	593,726.	<b>28</b>	352,840.
	<b>29</b> Permanently restricted net assets	0	<b>29</b>	0
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances	1,016,049.	<b>33</b>	775,064.	
<b>34</b> Total liabilities and net assets/fund balances	1,057,210.	<b>34</b>	872,263.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	538,963.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	753,973.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-215,010.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,016,049.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	0
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-25,975.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	775,064.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled 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? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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? .....
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2a</b>		X
<b>2b</b>		X
<b>2c</b>		
<b>3a</b>		X
<b>3b</b>		

**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.

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

<b>Name of the organization</b> JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	<b>Employer identification number</b> 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: (For lines 1 through 11, check only one box.)

- 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)**.
- 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)**.
- 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-Non-functionally integrated
- 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
<b>11g(i)</b>		
  - (ii) A family member of a person described in (i) above? 

	Yes	No
<b>11g(ii)</b>		
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? 

	Yes	No
<b>11g(iii)</b>		
- h Provide the following information about the supported organization(s).

(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 monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2013

**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 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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	1,019,429.	569,250.	1,880,925.	768,261.	538,144.	4,776,009.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>4 Total.</b> Add lines 1 through 3. . . . .	1,019,429.	569,250.	1,880,925.	768,261.	538,144.	4,776,009.
<b>5</b> 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). . . . .						271,278.
<b>6 Public support.</b> Subtract line 5 from line 4.						4,504,731.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4 . . . . .	1,019,429.	569,250.	1,880,925.	768,261.	538,144.	4,776,009.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	2,746.	2,597.	1,231.	898.	5,088.	12,560.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . <b>ATCH 1</b> . . . . .	148,843.	224,454.	119,393.	199,522.	152,930.	845,142.
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						5,633,711.
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> 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 <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	79.96%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .	<b>15</b>	76.48%
<b>16a 33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2012.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test - 2013.</b> 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 "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test - 2012.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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 . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</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 . . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**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**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests - 2013.** 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 - 2012.** 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.** 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).

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2009	2010	2011	2012	2013	TOTAL
OTHER INCOME	633.	544.	143.	180.	7,380.	8,880.
GROSS FUNDRAISING REVENUE	79,860.	223,910.	115,440.	168,697.	142,575.	730,482.
GROSS GAMING REVENUE	68,350.		3,810.	30,645.	2,975.	105,780.
<b>TOTALS</b>	<u>148,843.</u>	<u>224,454.</u>	<u>119,393.</u>	<u>199,522.</u>	<u>152,930.</u>	<u>845,142.</u>

**Schedule of Contributors**

**2013**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
 ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

<b>Name of the organization</b> JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	<b>Employer identification number</b> 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 an organization 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 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 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 (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions 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 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total 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.** 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).

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 is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NITTO TIRE U.S.A. INC. 5665 PLAZA DRIVE, SUITE 250 CYPRESS, CA 90630	\$ 18,192.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	HITACHI, LTD. 1900 K STREET, N.W., SUITE 800 WASHINGTON, DC 20006	\$ 43,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NTNL ASSO. OF JAPAN-AMERICA SOCIETIES 1819 L STREET, N.W., SUITE 200 WASHINGTON, DC 20036	\$ 27,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	PILLSBURY WINTHROP SHAW PITTMAN LLP 725 S. FIGUEROA STREET, SUITE 2800 LOS ANGELES, CA 90017	\$ 23,152.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	EXPERIMENT IN INTERNATIONAL LIVING HIRAKAWA-CHO FUSHIMI BLDG. 3RD FLOOR 1-4-3 HIRAKAWA-CHO CHIYODA-KU TOKYO JAPAN	\$ 20,892.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	UNION BANK, N.A. 445 S. FIGUEROA STREET LOS ANGELES, CA 90071	\$ 17,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (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
4	8 L.A. LAKERS TICKETS	\$ 2,152.	VAR
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number 95-2021853

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.

For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$

Use duplicate copies of Part III if additional space is needed.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held. Includes dashed lines for input.

Table with 2 columns: (e) Transfer of gift, Transferee's name, address, and ZIP + 4, Relationship of transferor to transferee. Includes dashed lines for input.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held. Includes dashed lines for input.

Table with 2 columns: (e) Transfer of gift, Transferee's name, address, and ZIP + 4, Relationship of transferor to transferee. Includes dashed lines for input.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held. Includes dashed lines for input.

Table with 2 columns: (e) Transfer of gift, Transferee's name, address, and ZIP + 4, Relationship of transferor to transferee. Includes dashed lines for input.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held. Includes dashed lines for input.

Table with 2 columns: (e) Transfer of gift, Transferee's name, address, and ZIP + 4, Relationship of transferor to transferee. Includes dashed lines for input.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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.

2013

Department of the Treasury Internal Revenue Service

Attach to Form 990.

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

Open to Public Inspection

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure, 2d Number of conservation easements included in (c) acquired after 8/17/06, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year \$, 8 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)? Yes No, 9 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.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: \$, \$, \$, \$. Rows include: 1a 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. b 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: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 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: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

Schedule D (Form 990) 2013

JSA 3E1268 2.000

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	298,448.	280,934.	274,252.	259,722.	65,455.
b Contributions	33,924.	16,700.	5,500.	11,970.	191,650.
c Net investment earnings, gains, and losses	5,021.	814.	1,182.	2,560.	2,617.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	380.				
g End of year balance	337,013.	298,448.	280,934.	274,252.	259,722.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  100.0000 %
- b Permanent endowment  %
- c Temporarily restricted endowment  %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input type="checkbox"/>

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		72,195.	56,555.	15,640.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				15,640.

**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) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) EVENT DEPOSITS	20,545.	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	20,545.	

2. Liability for 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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 538,963.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 753,973.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

**Part XIII Supplemental Information** (continued)

FORM 990, SCHEDULE D, PART V, LINE 4

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.

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

SPECIAL EVENT AND GAMING EXPENSES NET ON FORM 990	\$ 157,199
LOSS ON ABANDONED ASSET NET AGAINST REVENUE ON FS	\$ (1,333)
	-----
TOTAL	\$ 155,866

EXPENSE ON BOOKS BUT NOT ON RETURN

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

SPECIAL EVENT AND GAMING EXPENSES NET ON FORM 990	\$ 157,199
BAD DEBT EXPENSE	\$ 25,975
	-----
TOTAL	\$ 183,174

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

LOSS ON ABANDONED ASSET NET AGAINST REVENUE ON FS	\$ 1,333
---	----------

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
- ▶ Attach to Form 990. ▶ See separate instructions.
- ▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**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? . . . . .  **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	288,450.
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a</b> Sub-total . . . . .					288,450.
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)					288,450.

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

Schedule F (Form 990) 2013

JSA  
3E1274 1.000

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, 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 organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			EAST ASIA/PACIFIC	DISASTER REL	7,000.	BANK WIRE		N/A	N/A
(2)			EAST ASIA/PACIFIC	DISASTER REL	70,000.	BANK WIRE		N/A	N/A
(3)			EAST ASIA/PACIFIC	DISASTER REL	50,000.	BANK WIRE		N/A	N/A
(4)			EAST ASIA/PACIFIC	DISASTER REL	55,000.	BANK WIRE		N/A	N/A
(5)			EAST ASIA/PACIFIC	DISASTER REL	20,250.	BANK WIRE		N/A	N/A
(6)			EAST ASIA/PACIFIC	DISASTER REL	86,200.	BANK WIRE		N/A	N/A
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. . . . . **6.**

3 Enter total number of other organizations or entities. . . . .

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
Part III can be duplicated if additional space is needed.

(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)							
(17)							
(18)							

**Part IV Foreign Forms**

- 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  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)* . . . . .  Yes  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  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  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  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)* . . . . .  Yes  No

**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).

## MONITORING OF FUNDS

JASSC ESTABLISHED THE 2011 JAPAN RELIEF FUND COMMITTEE, WHICH IS RESPONSIBLE FOR THE ADMINISTRATION OF THE JAPAN RELIEF FUND, INCLUDING INVESTIGATING AND VETTING AGENCIES IN JAPAN PROVIDING DISASTER AND HUMANITARIAN RELIEF TO VICTIMS OF THE 2011 TOHOKU DISASTER 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. JASSC HAS WIRE TRANSFERRED FUNDS INTO THE ORGANIZATIONS IN JAPAN 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 MONITORS 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 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 TRAVELED TO JAPAN ON FIVE OCCASIONS TO OBSERVE THE PERFORMANCE OF THE GRANTEE ORGANIZATIONS' CHARITABLE

**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).

ACTIVITIES IN JAPAN TO ENSURE COMPLIANCE WITH EXPENDITURE RESPONSIBILITY  
RULES UNDER THE TAX LAW. THESE TRIPS TOOK PLACE SEPTEMBER 2011, MARCH  
2012, APRIL 2013 AND OCTOBER 2013. MEMBERS OF JASSC JOINED THE PRESIDENT  
ON ALL OF THESE TRIPS. ON THE APRIL 2013 TRIP, THE JASSC'S CO-VICE  
CHAIRMAN JOINED THE PRESIDENT. 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.



**Part II 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.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		DINNER GALA	GOLF TOURNAMEN	1.	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	<b>1</b> Gross receipts . . . . .	212,486.	72,220.	1,125.	285,831.
	<b>2</b> Less: Contributions . . . . .	99,561.	42,610.	1,085.	143,256.
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	112,925.	29,610.	40.	142,575.
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .	13,903.	10,977.		24,880.
	<b>6</b> Rent/facility costs . . . . .		18,945.		18,945.
	<b>7</b> Food and beverages . . . . .	47,049.	120.		47,169.
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	46,437.	18,609.	385.	65,431.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				156,425.
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . .				-13,850.

**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))
		<b>1</b> Gross revenue . . . . .			2,975.
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .			774.	774.
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 7.0000% <input type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				774.	
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . .				2,201.	

**9** Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

**a** Is the organization licensed to operate gaming activities in each of these states?  Yes  No

**b** If "No," explain: \_\_\_\_\_

**10 a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 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?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

a The organization's facility	<b>13a</b>	%
b An outside facility	<b>13b</b>	100.0000 %
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ GIFFORD SANETO

Address ▶ 1411 WEST 190TH STREET, SUITE 380 GARDENA, CA 90248

- 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 ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶ KAORI AMANO

Gaming manager compensation ▶ \$ 2,406.

Description of services provided ▶ DIRECTOR OF PROGRAMS

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?  Yes  No
- 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 ▶ \$ 2,678.

**Part IV 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 complete this part to provide any additional information (see instructions).

FORM 990, SCHEDULE G, PART III, LINE 16

GAMING MANAGER COMPENSATION IS THE ESTIMATED AMOUNT OF TIME SPENT ON THE ACTIVITY EMPLOYEE'S HOURLY SALARY RATE.

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 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?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

a The organization's facility	<b>13a</b>	%
b An outside facility	<b>13b</b>	%

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 ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

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?  Yes  No
  - 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 ▶ \$ \_\_\_\_\_

**Part IV 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 complete this part to provide any additional information (see instructions).

FORM 990, SCHEDULE G, PART III, LINE 17

RAFFLE PRIZE VALUED AT \$774 WAS DONATED TO THE ORGANIZATION. THEREFORE, ESSENTIALLY 100% OF THE PROCEEDS WERE DISTRIBUTED TO THE ORGANIZATION, WHICH WOULD BE IN COMPLIANCE WITH CA LAW.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2013**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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 any of the boxes on line 1a are 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 directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" 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, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**  **4b**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**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? **5a**  **5b**
- b** Any related organization? **5b**
- 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? **6a**  **6b**
- b** Any related organization? **6b**
- 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 **7**  **8**

**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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**  **9**

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<input checked="" type="checkbox"/>
<b>4b</b>		<input checked="" type="checkbox"/>
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>		<input checked="" type="checkbox"/>
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		<input type="checkbox"/>

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

Schedule J (Form 990) 2013

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
DOUGLAS G. ERBER 1 PRESIDENT	(i)	124,600.	7,500.	0	0	23,228.	155,328.	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

---

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

---

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ 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](http://www.irs.gov/form990).

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 or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .	X	1 .	40 .	RETAIL 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	5 .	1,350 .	RETAIL VALUE
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ (ATCH 1 . . . . .)		115 .	23,490 .	
26 Other ▶ ( . . . . .)				
27 Other ▶ ( . . . . .)				
28 Other ▶ ( . . . . .)				

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**

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, lines 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 an amount in column (c) for a type of property 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) (2013)

JSA

**Part II** **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.

**Part II** **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

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
ELECTRONICS	X	4.	830.	RETAIL VALUE
GIFT CERTIFICATES	X	9.	1,220.	RETAIL VALUE
LIQUOR/WINE	X	29.	2,355.	RETAIL VALUE
MERCHANDISE	X	60.	13,038.	RETAIL VALUE
SPORTS & CONCERT TICKETS	X	13.	6,047.	RETAIL VALUE
TOTALS		<u>115.</u>	<u>23,490.</u>	

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**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.**

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

FORM 990, PART III, LINE 1

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;
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.

OTHER PROGRAM SERVICES

FORM 990, PART III, LINE 4D

OTHER PROGRAM SERVICES INCLUDE THE 2011 JAPAN RELIEF FUND (2011 JRF), A DISASTER RELIEF AND RECOVERY FUND TO AID THE 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 AND JASSC ESTABLISHED A 2011 JRF COMMITTEE, WHICH IS RESPONSIBLE FOR

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

ITS ADMINISTRATION. SINCE THE INCEPTION OF THE 2011 JRF, JASSC HAS HELD 20 SEPARATE EVENTS TO RAISE AWARENESS AND CONTRIBUTIONS FOR THE 2011 JRF. 100% OF ALL DONATIONS GO DIRECTLY TO ORGANIZATIONS IN JAPAN CONTRIBUTING TO THE RELIEF AND RECOVERY EFFORT THAT HAVE PROVEN TRACK RECORDS OF HUMANITARIAN RELIEF AND LONG TERM RECOVERY OF THE DESTROYED AREAS. JASSC IS ABSORBING THE ADMINISTRATIVE AND OVERHEAD COSTS OF ESTABLISHING THE 2011 JRF AND PROCESSING DONATIONS. AT THE END OF 2013, JASSC HAS SENT \$1,133,450 IN TRANCHES TO RELIEF AND RECOVERY ORGANIZATIONS IN JAPAN. OTHER 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.

THE FUTURE OF THE ASIA-PACIFIC: OPPORTUNITIES AND CHALLENGES FOR JAPAN-U.S. RELATIONS

LUNCHEON AND KEYNOTE SPEECH BY HIS EXCELLENCY KENICHIRO SASAE, AMBASSADOR EXTRAORDINARY & PLENIPOTENTIARY OF JAPAN TO THE UNITED STATES. IT TOOK PLACE IN THE "FILLED-TO-CAPACITY" BALLROOM OF THE OMNI LOS ANGELES HOTEL AT CALIFORNIA PLAZA ON DECEMBER 17, 2013.

THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA (JASSC) WORKED CLOSELY WITH THE CONSULATE GENERAL OF JAPAN IN LOS ANGELES TO SERVE AS THE LEAD ORGANIZATION FOR THIS SPECIAL LUNCHEON PROGRAM. THE PROGRAM MARKED AMBASSADOR SASAE'S FIRST OFFICIAL SPEAKING ENGAGEMENT ON THE WEST COAST SINCE HIS APPOINTMENT TO THE EMBASSY OF JAPAN IN WASHINGTON, D.C. IN SEPTEMBER 2012.

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

JASSC WORKED WITH THREE PRESENTING PARTNER ORGANIZATIONS, LOS ANGELES WORLD AFFAIRS COUNCIL, TOWN HALL LOS ANGELES AND THE US-JAPAN COUNCIL. THE PROGRAM ALSO MARKED THE FIRST TIME IN 14 YEARS JASSC HAD THE GOOD FORTUNE TO WORK TOGETHER WITH BOTH LOS ANGELES WORLD AFFAIRS COUNCIL AND TOWN HALL LOS ANGELES. THE LAST TIME THE THREE ORGANIZATIONS PARTNERED WAS IN APRIL 1999, WHEN WE WELCOMED THEN JAPANESE PRIME MINISTER KEIZO OBUCHI TO LOS ANGELES.

JASSC ALSO WORKED WITH SIX COOPERATING ORGANIZATIONS ON AMBASSADOR SASAE'S LUNCHEON PROGRAM: ASIA SOCIETY; JAPANESE AMERICAN CULTURAL & COMMUNITY CENTER; JAPANESE AMERICAN NATIONAL MUSEUM; JAPANESE CHAMBER OF COMMERCE OF SOUTHERN CALIFORNIA; JAPANESE PREFECTURAL ASSOCIATION OF SOUTHERN CALIFORNIA, AND; ORANGE COUNTY JAPANESE AMERICAN ASSOCIATION.

HIGHLIGHTS FROM AMBASSADOR SASAE'S DISTINGUISHED DIPLOMATIC CAREER INCLUDE SERVICE AT THE EMBASSY OF JAPAN IN LONDON, U.K., AND AT JAPAN'S PERMANENT MISSION TO THE UNITED NATIONS AND INTERNATIONAL ORGANIZATIONS IN GENEVA, SWITZERLAND. ASCENDING TO THE TOP OF THE FOREIGN MINISTRY BUREAUCRACY, HE ALSO SERVED IN KEY POSTS IN TOKYO, INCLUDING:

DIRECTOR-GENERAL OF THE ECONOMIC AFFAIRS BUREAU; DIRECTOR-GENERAL OF THE ASIAN & OCEANIA AFFAIRS BUREAU, AND; DEPUTY FOREIGN MINISTER & G-8 POLITICAL DIRECTOR.

FROM 2005 TO 2008, AMBASSADOR SASAE WAS THE CHIEF JAPANESE NEGOTIATOR DURING THE SIX-PARTY TALKS, AMONG SOUTH KOREA, NORTH KOREA, THE U.S., CHINA, JAPAN, AND RUSSIA. THESE NEGOTIATIONS SOUGHT TO FIND A PEACEFUL RESOLUTION TO THE SECURITY CONCERNS THAT AROSE WHEN NORTH KOREA WITHDREW FROM THE NUCLEAR NON-PROLIFERATION TREATY AND DEVELOPED A NUCLEAR WEAPONS

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

PROGRAM.

FOR TWO YEARS PRIOR TO BECOMING AMBASSADOR, HE SERVED AS VICE MINISTER FOR FOREIGN AFFAIRS, THE VERY TOP BUREAUCRATIC POSITION WITHIN THE MINISTRY.

BACK IN 1984, HIS INITIAL FOREIGN ASSIGNMENT WAS TO THE EMBASSY OF JAPAN IN WASHINGTON, D.C. AFTER NEARLY THREE DECADES, WE WERE INDEED PLEASED TO HAVE HIM POSTED AGAIN IN THE UNITED STATES, SERVING AS JAPAN'S MOST IMPORTANT DIPLOMAT. JASSC WAS EVEN MORE PLEASED TO EXTEND TO HIM A WARM SOUTHERN CALIFORNIA WELCOME!

2ND TOMODACHI-MITSUBISHI UNITED FINANCIAL GROUP (MUFG) INTERNATIONAL EXCHANGE PROGRAM

JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA (JASSC) WAS ASKED TO ASSIST WITH THE 2ND TOMODACHI-MUFG INTERNATIONAL EXCHANGE PROGRAM. SPECIFICALLY, JASSC CREATED A MEDIA RELEASE, WEBSITE PAGE, APPLICATION FORMS AND OTHER SUPPORTING MATERIALS TO CULTIVATE APPLICATIONS FROM HIGH SCHOOL STUDENTS TO PARTICIPATE IN THE 2ND TOMODACHI MUFG INTERNATIONAL EXCHANGE PROGRAM, A TWO-WEEK PEOPLE-TO-PEOPLE EXCHANGE AND LEARNING PROGRAM IN EARLY SUMMER 2013.

HIGH SCHOOL STUDENTS BETWEEN THE AGES OF 15 TO 17 AND RESIDING IN LOS ANGELES COUNTY AND ORANGE COUNTY WERE ENCOURAGED TO APPLY FOR THIS PROGRAM. MORE THAN 200 APPLICATIONS WERE RECEIVED AT THE JASSC OFFICE. A COMMITTEE REVIEWED THE APPLICATIONS AND SELECTED THE TOP 50 STUDENT APPLICANTS FOR AN IN-PERSON INTERVIEW BY A PANEL INCLUDING LEADERS FROM MUFG, U.S.-JAPAN COUNCIL AND JASSC. 26 STUDENTS WERE SELECTED TO

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

PARTICIPATE ON THIS LIFE-CHANGING EXCHANGE PROGRAM.

ADMINISTERED BY THE U.S.-JAPAN COUNCIL'S TOMODACHI ("FRIENDSHIP")

INITIATIVE AND SPONSORED BY THE MITSUBISHI UFJ FINANCIAL GROUP (MUFG),

THE EXCHANGE PROGRAM INCLUDED A HOME STAY EXPERIENCE WITH A JAPANESE

FAMILY, VISITS TO CITIES AFFECTED BY THE 2011 EARTHQUAKE AND TSUNAMI, AS

WELL AS SIGHTSEEING AND CULTURAL VISITS TO THE CITIES OF TOKYO,

HIROSHIMA, AND KYOTO. THE PURPOSE OF THE EXCHANGE PROGRAM WAS TO ENHANCE

THE STUDENTS' UNDERSTANDING OF JAPAN, ITS PEOPLE, LANGUAGE AND CULTURE,

AND TO LEARN ABOUT DISASTER PREPAREDNESS STRATEGIES. AIRFARE AND PROGRAM

EXPENSES IN JAPAN WERE PAID FOR BY MUFG.

THE 2ND TOMODACHI MUFG INTERNATIONAL EXCHANGE PROGRAM IS THE SECOND OF A

THREE YEAR U.S.-JAPAN EXCHANGE PROGRAM SPONSORED BY MUFG TO PROMOTE

DEEPER UNDERSTANDING AMONG JAPANESE AND AMERICAN YOUTH. THE FIRST

EXCHANGE TOOK PLACE IN AUGUST 2012, WHEN 20 JAPANESE JUNIOR AND SENIOR

HIGH SCHOOL STUDENTS FROM THE EARTHQUAKE AFFECTED AREAS OF JAPAN VISITED

SOUTHERN CALIFORNIA FOR TWO WEEKS.

THE TOMODACHI MUFG INTERNATIONAL EXCHANGE PROGRAM IS ADMINISTERED BY THE

U.S.-JAPAN COUNCIL THROUGH THE TOMODACHI INITIATIVE, A PUBLIC-PRIVATE

PARTNERSHIP, LED BY THE UNITED STATES GOVERNMENT AND THE U.S.-JAPAN

COUNCIL AND SUPPORTED BY THE JAPANESE GOVERNMENT. THE TOMODACHI

INITIATIVE SUPPORTS JAPAN'S RECOVERY FROM THE GREAT EAST JAPAN EARTHQUAKE

AND INVESTS IN THE NEXT GENERATION OF JAPANESE AND AMERICANS IN WAYS THAT

STRENGTHEN CULTURAL AND ECONOMIC TIES AND DEEPEN THE FRIENDSHIP BETWEEN

THE UNITED STATES AND JAPAN OVER THE LONG-TERM.

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

## GOVERNING BODY AND MANAGEMENT

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

ELECTION OF GOVERNING BODY ALL MEMBERS MAY VOTE TO ELECT THE GOVERNING BODY.

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

THE BOARD OF DIRECTORS HAS DELEGATED THE REVIEW OF THE FORM 990 TO THE AUDIT COMMITTEE. JAPAN AMERICA SOCIETY'S OFFICE MANAGER WORKS CLOSELY WITH THE OUTSIDE ACCOUNTING FIRM WHICH PREPARES THE RETURN. THE DRAFT IS PROVIDED TO THE AUDIT COMMITTEE FOR CAREFUL REVIEW. THE CHAIR OF THE AUDIT COMMITTEE REPORTS BACK TO THE BOARD, ON BEHALF OF THE AUDIT COMMITTEE, REGARDING ITS OVERSIGHT OF THE FORM 990 AND THE FINAL DRAFT IS PROVIDED TO THE ENTIRE VOTING BOARD BEFORE THE RETURN IS FILED. THE PRESIDENT OF THE ORGANIZATION THEN SIGNS THE RETURN.

## CONFLICT OF INTEREST POLICY

FORM 990, PART VI, SECTION B, LINE 12C

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 BOARD OF GOVERNORS, 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

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

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 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 COMPENSATION 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 THE PRESIDENT. THE FINANCE COMMITTEE DEVELOPS, CONSISTENT WITH THE ORGANIZATION'S PHILOSOPHY AND PRINCIPLES, THE ANNUAL PERFORMANCE GOALS

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

AND CRITERIA TO BE USED IN DETERMINING MERIT INCREASES AND VARIABLE COMPENSATION CRITERIA. THE FINANCE COMMITTEE ALSO REVIEWS, ANALYSES 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. THE FINANCE COMMITTEE MET ON FEBRUARY 18, 2012 TO DISCUSS OFFICER COMPENSATION. THE COMMITTEE THEN MADE A RECOMMENDATION FOR A SALARY INCREASE AND A BONUS FOR THE PRESIDENT. AT A MEETING OF THE BOARD OF DIRECTORS FOR THE ORGANIZATION'S 2013 BOARD RETREAT, THE RECOMMENDATIONS FOR 2013 COMPENSATION WAS APPROVED. KEY DELIBERATIONS OF THE COMMITTEE ARE CONTEMPORANEOUSLY DOCUMENTED IN MINUTES. DOCUMENTAION 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.

FORM 990, PART VI, SECTION C, LINE 19

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

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

FORM 990, PART XI, LINE 5

BAD DEBT EXPENSE                      \$(25,975)

ATTACHMENT 1

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

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 KITE FESTIVAL IN NORTH AMERICA AND ONE OF THE MOST "FAMILY FRIENDLY" KITE FESTIVALS WORLDWIDE. INITIATED IN 1996 BY UP, UP & AWAY KITES 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 OVER 15,000 VISITORS AND IT IS DEDICATED TO EDUCATING THE GENERAL PUBLIC ABOUT THE JOY OF KITE FLYING, THE VARIETY AND STYLES OF KITES, WITH A GROWING 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 & CULTURAL BOOTHS, GIANT SHOW KITES, TAIKO DRUM PERFORMANCE, KITE CANDY DROPS FOR KIDS, KITE BATTLES AND STUNT KITE DEMONSTRATIONS.

ATTACHMENT 2

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

## ATTACHMENT 2 (CONT'D)

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

FUKUSHIMA YOUTH CULTURAL EXCHANGE PROGRAM

THANKS TO THE TOMODACHI FUND FOR EXCHANGES, MADE POSSIBLE BY GENEROUS CONTRIBUTIONS FROM TOYOTA MOTOR CORPORATION, MITSUBISHI CORPORATION, AND HITACHI, LTD. EIGHT CHILDREN FROM FUKUSHIMA AIIKUEN CHILDREN'S HOME ("ORPHANAGE") SERVED AS "PIONEERS" AS THE FIRST RESIDENTS TO TRAVEL ABROAD IN THE HOME'S 120-YEAR HISTORY. FUKUSHIMA AIIKUEN IS HOME TO 92 CHILDREN, AGES 2 TO 18, WHO ARE AFFECTED DAILY BY THE ONGOING NUCLEAR DISASTER RESULTING FROM THE MARCH 11, 2011 GREAT EAST JAPAN EARTHQUAKE AND TSUNAMI. THE EIGHT CHILDREN, ALONG WITH THEIR CHAPERONE, VISITED LOS ANGELES FROM JULY 20 TO JULY 30, 2013. THEY STAY WITH AMERICAN HOST FAMILIES AND ENJOY A NUMBER OF EDUCATIONAL ACTIVITIES. THE EXPERIENCE WAS LIFE-CHANGING FOR THE JAPANESE CHILDREN, AS WELL AS FOR THE AMERICAN HOST FAMILIES AND VOLUNTEERS. WE THANK THE US-JAPAN COUNCIL AND THE NATIONAL ASSOCIATION OF JAPAN-AMERICA SOCIETIES FOR COLLABORATING ON THE TOMODACHI-NAJAS GRASSROOTS EXCHANGE PROGRAM AND ITS SUPPORT FOR THE FUKUSHIMA YOUTH CULTURAL EXCHANGE PROGRAM. SPECIAL THANKS IS ALSO EXTENDED TO DELTA AIR LINES FOR SERVING AS THE OFFICIAL AIRLINE FOR THE EXCHANGE. WE ALSO THANK OUR PARTNERS, LIVING DREAMS IN JAPAN AND THE LOS ANGELES-NAGOYA SISTER CITY AFFILIATION, FOR THEIR SUPPORT.

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

ATTACHMENT 3

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

JAPAN BOWL® OF CALIFORNIA

HIGH SCHOOL STUDENTS STUDYING JAPANESE ARE INVITED TO COMPETE IN THE ANNUAL JAPAN BOWL® OF CALIFORNIA. IT WILL TAKES PLACE IN EARLY MARCH AT LOYOLA MARYMOUNT UNIVERSITY IN LOS ANGELES. THE GRAND PRIZE FOR THE LEVEL IV WINNING TEAM IS AIRFARE, ACCOMMODATION AND THE ENTRY FEE TO 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 KNOWLEDGE OF JAPAN "THE COUNTRY". JAPAN BOWL ALSO RECOGNIZES AND ENCOURAGES THESE STUDENTS, WHO HAVE CHOSEN TO STUDY JAPANESE AS THEIR FOREIGN LANGUAGE. 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 SHOW THEIR JAPANESE LANGUAGE SKILLS AND KNOWLEDGE, AND MEET OTHER STUDENTS WHO SHARE THE SAME INTEREST. IN ADDITION TO THE ACADEMIC COMPETITION, TRADITIONAL AND MODERN JAPANESE CULTURAL ACTIVITIES AND GAMES ARE SHOWCASED.

ATTACHMENT 4

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>EXPENSES</u>	<u>REVENUE</u>
JAPAN RELIEF FUND GRANTS	288,450.	288,450.	0

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

ATTACHMENT 4 (CONT'D)

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>EXPENSES</u>	<u>REVENUE</u>
AMBASSADOR SASAE EVENT	0	44,595.	0
TOMODACHI MUG INT'L EXCHANGE PROG	0	39,205.	0
OTHER PROGRAMS	0	53,208.	0
TOTALS	<u>288,450.</u>	<u>425,458.</u>	<u>0</u>

ATTACHMENT 5

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV.</u>	(D) <u>EXCLUDED REVENUE</u>
INTEREST INCOME	132.			132.
ENDOWMENT INTEREST	4,956.			4,956.
TOTALS	<u>5,088.</u>			<u>5,088.</u>