

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)

2014

Department of the Treasury
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

A For the **2014** calendar year, or tax year beginning , **2014**, and ending , **20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA Doing Business As				D Employer identification number 95-2021853	
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite		E Telephone number (310) 965-9050	
	City or town, state or province, country, and ZIP or foreign postal code GARDENA, CA 90248				G Gross receipts \$ 846,895.	
	F Name and address of principal officer: DOUGLAS ERBER 1411 W. 190TH ST., STE 380 GARDENA, CA 90248				H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527						
J Website: ▶ WWW.JAS-SOCAL.ORG						
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶						
					L Year of formation: 1959	
					M State of legal domicile: CA	

Part I Summary

Activities & Governance	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	35.	
	4	35.	
	5	4.	
	6	159.	
	7a	0	
7b	0		
Revenue	8	Prior Year	Current Year
	8	538,144.	718,129.
	9	0	0
	10	5,088.	11,294.
	11	-4,269.	-111,697.
	12	538,963.	617,726.
Expenses	13	288,450.	108,500.
	14	0	0
	15	308,107.	316,813.
	16a	0	3,400.
	16b	47,371.	
	17	157,416.	244,015.
18	753,973.	672,728.	
19	-215,010.	-55,002.	
Net Assets or Fund Balances	20	Beginning of Current Year	End of Year
	20	872,263.	737,206.
	21	97,199.	47,877.
22	775,064.	689,329.	

Part II Signature Block

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

Sign Here	Signature of officer	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name CAREY MCKEE	Preparer's signature	Date 11/13/15	Check <input type="checkbox"/> if self-employed	PTIN P01281067	
	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** (2014)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

ATTACHMENT 1

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

[] Yes [X] 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 [X] No

[] Yes [X] 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 \$ 89,203. including grants of \$) (Revenue \$)

ATTACHMENT 2

4b (Code:) (Expenses \$ 72,170. including grants of \$) (Revenue \$)

FUKUSHIMA YOUTH CULTURAL EXCHANGE PROGRAM (FYCEP) EIGHT CHILDREN FROM FUKUSHIMA AIKUEN CHILDREN'S HOME ("ORPHANAGE") BECAME "PIONEERS" AS ONLY THE SECOND DELEGATION OF RESIDENTS TO TRAVEL ABROAD IN THE HOME'S 121-YEAR HISTORY. THE FIRST DELEGATION PARTICIPATED IN THE INAUGURAL FYCEP IN 2013.

THE EIGHT CHILDREN, ALONG WITH THEIR CHAPERONE, VISITED LOS ANGELES FROM JULY 20 TO JULY 30, 2014. THE EXPERIENCE WAS LIFE-CHANGING FOR THE JAPANESE CHILDREN, AS WELL AS FOR THE AMERICAN HOST FAMILIES AND VOLUNTEERS.

4c (Code:) (Expenses \$ 65,909. including grants of \$) (Revenue \$)

JAPAN IN 2014 SYMPOSIUM "JAPAN IN 2014 SYMPOSIUM" (FEBRUARY 13, 2014) GATHERED LEADING EXPERTS ON JAPAN FROM ACROSS THE U.S. AND FROM JAPAN. THEY TOOK AN IN-DEPTH LOOK AND PROVIDED THEIR "FORECAST" FOR THE COMING YEAR ON JAPANESE DOMESTIC AFFAIRS, U.S.-JAPAN BILATERAL ECONOMIC AND SECURITY RELATIONSHIP AND U.S.-JAPAN COOPERATION IN INTERNATIONAL AFFAIRS. THE HIGHLIGHT OF THE SYMPOSIUM WAS THE "AMBASSADORS DISCUSSION", FEATURING IMMEDIATE PAST JAPANESE AND U.S. AMBASSADORS, ICHIRO FUJISAKI AND JOHN V. ROOS.

4d Other program services (Describe in Schedule O.) ATTACHMENT 3 (Expenses \$ 349,049. including grants of \$ 108,500.) (Revenue \$)

4e Total program service expenses 576,331.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows include questions 1 through 20b regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 21 through 38 regarding grants, tax-exempt bonds, excess benefit transactions, and Schedule O completion.

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, question text, and Yes/No response boxes. 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 4 columns: Question, Yes, No, and a column for numerical input. Rows include questions about voting members, family relationships, management delegation, and governance decisions.

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

Table with 4 columns: Question, Yes, No, and a column for numerical input. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review processes.

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, address, and telephone number of the person who possesses the organization's books and records:

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) RYUJI WATANABE (AS OF 3/14) CO-VICE CHAIR	1.00 0	X		X				0	0	0
(4) KATSUYA TAKAMIYA (THRU 03/14) CO-VICE CHAIR	1.00 0	X		X				0	0	0
(5) NORMAN A. FUTAMI COUNSEL	3.00 0	X		X				0	0	0
(6) GLEN I. HAMAKAWA TREASURER	2.00 0	X		X				0	0	0
(7) VIVIEN USUI CORPORATE SECRETARY	1.00 0	X		X				0	0	0
(8) DONALD P. BAKER DIRECTOR	1.00 0	X						0	0	0
(9) ROBERT BRASCH DIRECTOR	2.00 0	X						0	0	0
(10) MARK E. BUCHMAN DIRECTOR	2.00 0	X						0	0	0
(11) TRACEY DOI (THRU 3/14) 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) KIYOSHI FURUKAWA (AS OF 3/14) DIRECTOR	1.00 0	X						0	0	0
(16) RUSSELL L. HANLIN DIRECTOR	1.00 0	X						0	0	0
(17) NANCY WOO HIROMOTO DIRECTOR	3.00 0	X						0	0	0
(18) JUDY JOHNSON DIRECTOR	1.00 0	X						0	0	0
(19) TAMMIE KANDA DIRECTOR	2.00 0	X						0	0	0
(20) HIDEKI KISHIMOTO (AS OF 3/14) DIRECTOR	1.00 0	X						0	0	0
(21) ACEY KOHROGI DIRECTOR	1.00 0	X						0	0	0
(22) KAZUO KOSHI (THRU 3/14) DIRECTOR	1.00 0	X						0	0	0
(23) YOSHIHIKO KOZU DIRECTOR	1.00 0	X						0	0	0
(24) JOEL D. LITTLEFORD (THRU 3/14) DIRECTOR	1.00 0	X						0	0	0
(25) GRACIELA MEIBAR DIRECTOR	2.00 0	X						0	0	0
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A								124,600.	0	25,142.
d Total (add lines 1b and 1c)								124,600.	0	25,142.

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
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 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
NONE		

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

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) RIKAN MIURA ----- DIRECTOR	1.00 0	X					0	0	0	
(27) HIDEO MIYAKE ----- DIRECTOR	1.00 0	X					0	0	0	
(28) MARI MIYOSHI ----- DIRECTOR	2.00 0	X					0	0	0	
(29) DOUGLAS MONTGOMERY ----- DIRECTOR	2.00 0	X					0	0	0	
(30) PERRY MORETH ----- DIRECTOR	2.00 0	X					0	0	0	
(31) KAPPEI MORISHITA ----- DIRECTOR	1.00 0	X					0	0	0	
(32) MASUMI MUROI ----- DIRECTOR	1.00 0	X					0	0	0	
(33) TAKASHI OHDE (THRU 3/14) ----- DIRECTOR	1.00 0	X					0	0	0	
(34) BRIAN K. PECK ----- DIRECTOR	1.00 0	X					0	0	0	
(35) EDWARD A. PERRON ----- DIRECTOR	2.00 0	X					0	0	0	
(36) JEFFREY T. SHIMAMOTO ----- DIRECTOR	2.00 0	X					0	0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 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 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			
(37) MARK K. SULLIVAN ----- DIRECTOR	1.00 ----- 0	X						0	0	0
(38) YUKUO TAKENAKA ----- DIRECTOR	1.00 ----- 0	X						0	0	0
(39) NAOKI TAKEUCHI (THRU 3/14) ----- DIRECTOR	1.00 ----- 0	X						0	0	0
(40) JULIA WADA ----- DIRECTOR	1.00 ----- 0	X						0	0	0
(41) MASAHIKO YAMAGUCHI (AS OF 3/14) ----- DIRECTOR	1.00 ----- 0	X						0	0	0
(42) AKEMI KIKUMURA YANO (THRU 3/14) ----- DIRECTOR	1.00 ----- 0	X						0	0	0
(43) DOUGLAS G. ERBER ----- PRESIDENT	65.00 ----- 0			X				124,600.	0	25,142.
-----	-----									
-----	-----									
-----	-----									
-----	-----									
-----	-----									
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 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.

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	151,258.				
	c Fundraising events	1c	255,336.				
	d Related organizations	1d					
	e Government grants (contributions),	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	311,535.				
	g Noncash contributions included in lines 1a-1f: \$		28,771.				
	h Total. Add lines 1a-1f ▶			718,129.			
Program Service Revenue	2a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f ▶			0			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 4 ▶			4,052.			4,052.
	4 Income from investment of tax-exempt bond proceeds ▶			0			
	5 Royalties ▶			0			
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶			0			
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss) ▶			7,242.			7,242.
	8a Gross income from fundraising events (not including \$ 255,336. of contributions reported on line 1c). See Part IV, line 18	a		87,670.			
	b Less: direct expenses	b		201,465.			
	c Net income or (loss) from fundraising events ▶			-113,795.			-113,795.
	9a Gross income from gaming activities. See Part IV, line 19	a		2,480.			
b Less: direct expenses	b		402.				
c Net income or (loss) from gaming activities ▶			2,078.			2,078.	
10a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory ▶			0				
Miscellaneous Revenue		Business Code					
11a MEMBERSHIP PROCESSING FEE		900099		20.			20.
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d ▶				20.			
12 Total revenue. See instructions ▶				617,726.			-100,403.

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 X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	108,500.	108,500.		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	149,742.	119,794.	14,974.	14,974.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	126,420.	101,136.	12,642.	12,642.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	21,007.	16,805.	2,101.	2,101.
10 Payroll taxes	19,644.	15,716.	1,964.	1,964.
11 Fees for services (non-employees):				
a Management	0			
b Legal	0			
c Accounting	2,318.		2,318.	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	3,400.			3,400.
f Investment management fees	473.		473.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0			
12 Advertising and promotion	0			
13 Office expenses	24,747.	19,798.	1,237.	3,712.
14 Information technology	2,590.	2,072.	259.	259.
15 Royalties	0			
16 Occupancy	25,572.	20,458.	2,557.	2,557.
17 Travel	9,921.	3,968.	1,985.	3,968.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	6,072.	4,858.	1,214.	
20 Interest	0			
21 Payments to affiliates	3,500.	2,800.	700.	
22 Depreciation, depletion, and amortization	4,808.		4,808.	
23 Insurance	8,919.	7,135.	892.	892.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER PROGRAM EVENT EXPENSES -----	146,071.	146,071.		
b ASSOCIATION FEES -----	5,765.	4,613.	576.	576.
c MISC EXPENSE -----	3,259.	2,607.	326.	326.
d -----				
e All other expenses -----				
25 Total functional expenses. Add lines 1 through 24e	672,728.	576,331.	49,026.	47,371.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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
Assets	1 Cash - non-interest-bearing	100.	1	100.
	2 Savings and temporary cash investments	536,977.	2	416,574.
	3 Pledges and grants receivable, net	63,148.	3	37,555.
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 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	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	0	9	372.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 73,045.		
	b Less: accumulated depreciation	10b 61,363.	15,640.	10c 11,682.
	11 Investments - publicly traded securities	254,580.	11	269,105.
	12 Investments - other securities. See Part IV, line 11	0	12	0
	13 Investments - program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	1,818.	15	1,818.
16 Total assets. Add lines 1 through 15 (must equal line 34)	872,263.	16	737,206.	
Liabilities	17 Accounts payable and accrued expenses	21,896.	17	905.
	18 Grants payable	0	18	0
	19 Deferred revenue	54,758.	19	20,042.
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 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	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 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	20,545.	25	26,930.
	26 Total liabilities. Add lines 17 through 25	97,199.	26	47,877.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	422,224.	27	432,200.
	28 Temporarily restricted net assets	352,840.	28	257,129.
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	775,064.	33	689,329.
	34 Total liabilities and net assets/fund balances	872,263.	34	737,206.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	617,726.
2	Total expenses (must equal Part IX, column (A), line 25)	2	672,728.
3	Revenue less expenses. Subtract line 2 from line 1	3	-55,002.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	775,064.
5	Net unrealized gains (losses) on investments	5	3,832.
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-34,565.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	689,329.

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
2a		X
2b		X
2c		
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g 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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990 or 990-EZ) 2014

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

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First five years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2014 (80.65%); 15 Public support percentage from 2013 Schedule A, Part II, line 14 (79.96%); 16a 33 1/3% support test - 2014; 16b 33 1/3% support test - 2013; 17a 10%-facts-and-circumstances test - 2014; 17b 10%-facts-and-circumstances test - 2013; 18 Private foundation.

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

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (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

Table with 3 columns: Description, 2014, 2013. Row 15: Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2013 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, 2014, 2013. Row 17: Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2013 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2014. 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.

19b 33 1/3% support tests - 2013. 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 Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11 a	
b A family member of a person described in (a) above?	11 b	
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>	11 c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Part VI **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	2010	2011	2012	2013	2014	TOTAL
OTHER INCOME	544.	143.	180.	7,380.	20.	8,267.
GROSS FUNDRAISING REVENUE	223,910.	115,440.	168,697.	142,575.	87,670.	738,292.
GROSS GAMING REVENUE		3,810.	30,645.	2,975.	2,480.	39,910.
TOTALS	<u>224,454.</u>	<u>119,393.</u>	<u>199,522.</u>	<u>152,930.</u>	<u>90,170.</u>	<u>786,469.</u>

Schedule of Contributors

2014

▶ **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.

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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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	----- ----- -----	\$ 48,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 50,745.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 32,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ 24,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ 17,775.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ 15,270.	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
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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
7	----- ----- -----	\$ 15,235.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	----- ----- -----	\$ 23,660.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input 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
1	FOUR TIRES	\$ 1,000.	06/17/2014
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. 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.

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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.

2014

Department of the Treasury Internal Revenue Service

Attach to Form 990.

Open to Public Inspection

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

Name of the organization

Employer identification number

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

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 value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year., 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization 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?, 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)?, 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: Description, Amount. 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., 1b 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) Revenue 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 Revenue 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) 2014

JSA 4E1268 1.000

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 |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? 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	337,013.	298,448.	280,934.	274,252.	259,722.
b Contributions	28,427.	33,924.	16,700.	5,500.	11,970.
c Net investment earnings, gains, and losses	11,248.	5,021.	814.	1,182.	2,560.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	473.	380.			
g End of year balance	376,215.	337,013.	298,448.	280,934.	274,252.

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		X
(ii) related organizations		X
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		73,045.	61,363.	11,682.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				11,682.

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) _____		
Total. (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)		
Total. (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)	
Total. (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	26,930.	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

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.

1	Total revenue, gains, and other support per audited financial statements		1	802,351.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	3,832.	
b	Donated services and use of facilities	2b	87,426.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	201,867.	
e	Add lines 2a through 2d		2e	293,125.
3	Subtract line 2e from line 1		3	509,226.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	108,500.	
c	Add lines 4a and 4b		4c	108,500.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	617,726.

Part 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.

1	Total expenses and losses per audited financial statements		1	888,086.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	87,426.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	236,432.	
e	Add lines 2a through 2d		2e	323,858.
3	Subtract line 2e from line 1		3	564,228.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	108,500.	
c	Add lines 4a and 4b		4c	108,500.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	672,728.

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)

ENDOWMENT FUNDS

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

REVENUE ON BOOKS, NOT ON RETURN

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

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

REVENUE ON FORM 990, NOT ON BOOKS

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

GRANT EXPENSE REPORTED NET ON FINANCIALS \$ 108,500

EXPENSE ON BOOKS, NOT ON RETURN

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

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

BAD DEBT EXPENSE \$ 34,565

TOTAL \$ 236,432

EXPENSES ON FORM 990, NOT ON BOOKS

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

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

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2014

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.
- ▶ Information about Schedule F (Form 990) and its instructions is at 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	108,500.
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					108,500.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					108,500.

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

Schedule F (Form 990) 2014

JSA
4E1274 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	CHILDREN'S HOME	22,000.	BANK WIRE		N/A	N/A
(2)			EAST ASIA/PACIFIC	CHILDREN'S HOME	36,500.	BANK WIRE		N/A	N/A
(3)			EAST ASIA/PACIFIC	DISASTER RELIEF	50,000.	BANK WIRE		N/A	N/A
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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. 3.

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; do not file with Form 990)* 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; do not file with Form 990)* 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).

FORM 990, SCHEDULE F, PART I, LINE 2

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

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

THE ORGANIZATIONS IN JAPAN THAT HAVE RECEIVED FUNDS FROM THE 2011 JAPAN RELIEF FUND CONSTANTLY UPDATE THEIR WEBSITES, AT LEAST ON A QUARTERLY BASIS, WHICH EXPLAINS HOW THE FUNDS THEY RECEIVED ARE BEING EXPENSED. THE 2011 JAPAN RELIEF FUND COMMITTEE REVIEWS THOSE ORGANIZATIONS' WEBSITES TO MONITOR HOW THE FUNDS RECEIVED FROM THE 2011 JAPAN RELIEF FUND ARE BEING USED. THE COMMITTEE ALSO COMMUNICATES WITH STAFF OF THOSE

Part V Supplemental Information

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

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

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

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

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		(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	254,082.	88,924.		343,006.
	2 Less: Contributions	184,682.	70,654.		255,336.
	3 Gross income (line 1 minus line 2)	69,400.	18,270.		87,670.
Direct Expenses	4 Cash prizes		500.		500.
	5 Noncash prizes	17,047.	11,724.		28,771.
	6 Rent/facility costs	13,937.	18,342.		32,279.
	7 Food and beverages	78,052.			78,052.
	8 Entertainment				
	9 Other direct expenses	43,277.	18,586.		61,863.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				201,465.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-113,795.

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct 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 conduct 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 conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 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 provide any additional information (see instructions).

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

**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.

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				
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	7.	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)		174.	27,421.	
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
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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
32a 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) (2014)

JSA

4E1298 1.000

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.

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

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

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>
MERCHANDISE	X	64.	16,081.	RETAIL VALUE
LIQUOR/WINE	X	72.	3,288.	RETAIL VALUE
GIFT CERTIFICATES	X	24.	3,174.	RETAIL VALUE
SPORTS & CONCERT TICKETS	X	8.	2,500.	RETAIL VALUE
ELECTRONICS	X	6.	2,378.	RETAIL VALUE
TOTALS		<u>174.</u>	<u>27,421.</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

2014

**Open to Public
Inspection**

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

FORM 990, PART III, LINE 4D

2011 JAPAN RELIEF FUND

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

THE 2011 JRF WAS CREATED BY THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA (JASSC) ON MARCH 11, 2011. JASSC ALSO ESTABLISHED A 2011 JRF COMMITTEE, WHICH IS RESPONSIBLE FOR THE FUND'S ADMINISTRATION AND THE VETTING OF POTENTIAL DONOR RECIPEINTS.

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

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

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

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

OTHER JASSC PROGRAMS IN THIS CATEGORY INCLUDE SEMINARS AND SPEAKER PROGRAMS, PROGRAMS BENEFITING CHILDREN AND STUDENTS, BUSINESS NETWORKING MIXERS, WEEKEND FAMILY EVENTS, AND PROGRAMS THAT HIGHLIGHT CULTURE, ART, BUSINESS AND ECONOMY, SPORTS, AND POLITICS.

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

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

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

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

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

WOMEN'S LEADERSHIP COUNTS INITIATIVE

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

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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THIS FIRST-OF-ITS-KIND INITIATIVE PROVIDES A PLATFORM FOR WOMEN IN BUSINESS ON BOTH SIDES OF THE PACIFIC TO ENGAGE IN PROFESSIONAL AND LEADERSHIP DEVELOPMENT.

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

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

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

JAPAN AMERICA KITE FESTIVAL®

THE "JAPAN AMERICA KITE FESTIVAL®" IS AN ANNUAL EVENT HELD IN EARLY FALL ON THE BEACH ADJACENT TO THE SEAL BEACH PIER, IN SEAL BEACH, CALIFORNIA. IT IS THE LARGEST SINGLE-DAY KITING EVENT IN NORTH AMERICA, AND ONE OF THE MOST "FAMILY FRIENDLY" KITE FESTIVALS WORLDWIDE. IT IS ALSO THE LARGEST "JAPANESE-THEMED" KITE FESTIVAL OUTSIDE OF JAPAN.

INITIATED IN 1996 BY UP, UP & AWAY KITES RETAIL SHOP AND UP, UP & AWAY KITE CLUB IN SEAL BEACH, THE FESTIVAL WAS JOINED BY THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA IN 2000, WHEN THE FESTIVAL ALSO TOOK ON ITS CURRENT, TRADEMARKED NAME.

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

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

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

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

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

HITACHI JAPANESE KITE WORKSHOPS

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

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

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

IN 2014, MORE THAN 1,500 ELEMENTARY SCHOOL STUDENTS BENEFITED FROM WORKSHOPS. THE STUDENTS ALL ATTEND "TITLE I" SCHOOLS (SCHOOLS DESIGNATED

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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AS SERVING LOW-TO-MODERATE INCOME REGIONS). TO DATE, MORE THAN 12,000
UNDERSERVED STUDENTS HAVE BENEFITED FROM THIS PROGRAM.

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

GOVERNING BODY AND MANAGEMENT

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

ALL MEMBERS MAY VOTE TO ELECT THE GOVERNING BODY.

REVIEW OF FORM 990

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

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

CONFLICT OF INTEREST POLICY

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

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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THE AUDIT COMMITTEE OF THE BOARD IS CHARGED WITH MONITORING PROPOSED OR ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND ADDRESSING ANY POTENTIAL OR ACTUAL CONFLICTS.

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

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

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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CONFLICT TRANSACTION BE DEEMED APPROVED.

DETERMINATION OF COMPENSATION

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

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

THE FINANCE COMMITTEE DEVELOPS, CONSISTENT WITH THE ORGANIZATION'S PHILOSOPHY AND PRINCIPLES, THE ANNUAL PERFORMANCE GOALS AND CRITERIA TO BE USED IN DETERMINING MERIT INCREASES AND VARIABLE COMPENSATION CRITERIA. THE FINANCE COMMITTEE ALSO REVIEWS, ANALYZES AND PROVIDES BENCHMARKING DATA FOR THE TOTAL COMPENSATION AND BENEFITS PACKAGES OF OTHER EMPLOYEES. APPROPRIATE COMPARABILITY DATA IS OBTAINED FOR TOTAL ECONOMIC BENEFITS PAID BY SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS FOR SIMILAR RESPONSIBILITIES. THE FINANCE COMMITTEE REPORTS ITS RECOMMENDATIONS TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL. KEY DELIBERATIONS OF THE COMMITTEE ARE CONTEMPORANEOUSLY DOCUMENTED IN MINUTES. DOCUMENTATION INCLUDES: THE TERMS OF THE DELIBERATIONS, MEMBERS PRESENT AND THOSE WHO VOTED ON IT, A DESCRIPTION OF THE COMPARABILITY DATA RELIED UPON AND HOW IT WAS OBTAINED AND DATE APPROVED.

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

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

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

FORM 990, PART VI, SECTION C, LINE 19

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

STATEMENT OF FUNCTIONAL EXPENSES

PROFESSIONAL FUNDRAISING SERVICES

FORM 990, PART IX, LINE 11E

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

RECONCILIATION OF NET ASSETS

FORM 990, PART XI, LINE 5

BAD DEBT EXPENSE \$ (34,565)

ATTACHMENT 1

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

THE JAPAN AMERICA SOCIETY OF SOUTHERN CALIFORNIA WORKS TO:

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

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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ATTACHMENT 1 (CONT'D)FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

3. SERVE AS AN INFORMATION CENTER IN OBTAINING INFORMATION RELATING TO JAPAN AND THE UNITED STATES FOR INDIVIDUALS AND ORGANIZATIONS;
4. SPONSOR MEETINGS OF DISTINGUISHED JAPANESE AND AMERICANS FOR THE EXCHANGE OF KNOWLEDGE AND IDEAS;
5. ASSIST STUDENTS IN OBTAINING PROPER COUNSELING IN REGARD TO EDUCATIONAL MATTERS;
6. FOSTER EDUCATION ABOUT JAPAN THROUGH BULLETINS, LECTURES, SPECIAL COURSES, CONFERENCES, DISCUSSION PANELS, EXHIBITIONS, FILMS AND SCIENTIFIC PURPOSES.

ATTACHMENT 2FORM 990, PART III - PROGRAM SERVICE, LINE 4A

JASSC GOODWILL TOUR THROUGH TOHOKU

THIS WAS A 7-DAY TOUR (SEPTEMBER 8 - 12, 2014) THROUGH NORTHEASTERN JAPAN, THE "TOHOKU" REGION DEVSTATED BY THE MARCH 11, 2011 GREAT EAST JAPAN EARTHQUAKE AND TSUNAMI. THE 17 MEMBERS OF THE TOUR VISITED THE PEOPLE AND PROJECTS SUPPORTED BY THE JASSC 2011 JAPAN RELIEF FUND. THE TOUR PROMOTED FRIENDSHIP AND GOODWILL BETWEEN THE PEOPLE OF TOHOKU AND CALIFORNIA. TO CONCLUDE THE TOUR, A "JASSC FRIENDSHIP RECEPTION" WAS HELD AT THE IMPERIAL HOTEL TOKYO ON SEPTEMBER 13, 2014. 150 MEMBERS AND SUPPORTERS OF JASSC GATHERED TO REKINDLE OLD FRIENDSHIPS, MAKE NEW FRIENDS AND SHARE STORIES.

THE JASSC GOODWILL TOUR THROUGH TOHOKU WAS PRECEDED BY AN

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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ATTACHMENT 2 (CONT'D)

OPTIONAL, 2-DAY INTERNATIONAL CONFERENCE OF AMERICA-JAPAN SOCIETIES AND JAPAN AMERICA SOCIETIES. IT WAS HELD IN SAPPORO, HOKKAIDO (SEPTEMBER 5 - 7, 2014).

ATTACHMENT 3FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>EXPENSES</u>	<u>REVENUE</u>
SEE PROGRAM NARRATIVES IN SCH O			
JAPAN RELIEF FUND	108,500.	108,500.	
JAPAN AMERICA KITE FESTIVAL		61,368.	
JAPAN BOWL OF CALIFORNIA		41,128.	
KITE WORKSHOPS		20,639.	
OTHER PROGRAMS		117,414.	
TOTALS	<u>108,500.</u>	<u>349,049.</u>	

ATTACHMENT 4FORM 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	128.			128.
ENDOWMENT INTEREST	3,924.			3,924.
TOTALS	<u>4,052.</u>			<u>4,052.</u>