Form 990

Department of the Treasury Internal Revenue Service

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

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

benefit trust or private foundation)

Open to Pub
The organization may have to use a copy of this return to satisfy state reporting requirements
Inspection

OMB No 1545-0047
2008
Open to Public

A F	or th	e 200	8 caler	dar year, or tax year l	beginning		04/01	<u>, 2008, and</u>	ending		03/	′3 <u>1</u> , <b>2</b> 0	09	
Вс	heck if a	pplicable	Please	C Name of organization JA	APAN-AME	RICA IN	STITUT	E OF MAI	NAGEMEN	T D Empl	oyer Identific	ation num	ber	
	Addre	***	use IRS label or	Doing Business As						23-	-7156685	)		
	7 1	change	pant or	Number and street (or P C	box if mail is	10t delivered t	to street add	ress)	Room/suit		hone number			
	Initial	return	type See	6660 HAWAII KAI	DRIVE				1	(80	8)395-2	7114		
	Term	inetion	Specific	City or town, state or count						1 1	,0,0,0			
<u> </u> -	Amer		Instruc- tions.		•					G Gros	s receipts \$	1	041	014
$\vdash$	returr Appli	n cation	F Na	HONOLULU,HI 96 ne and address of princip	al officer pr		<del></del>				nis a group retur	n for	841 Yes	, 014.   x   No
_	pend	ing						0.5		affili	ates?	<u> </u>		1
				HAWAII KAI DRI						<b>⊣</b> ``	all affiliates incl		Yes	No
<u>-</u> _		empt sta		X 501(c) ( 3 ) ◀ (ins	sert no )	4947(a)(1)	or	527			No " attach a list	-	tions)	
		te. >		JAIMS.ORG	<del></del>	<del> , ,</del>		<del></del>			up exemption nu			
_		of organi	zation	X Corporation Trust	Associat	ion Otl	her 🕨	L	Year of form	nation 197	2 M State	of legal do	micile	<u>HI</u>
Pa	πU	Sur	nmary											
	1	Briefly	descri	e the organization's miss	ion or most s	ignificant ac	ctivities							
a)		TO C	CONTR	IBUTE TO HUMAN	AND ECON	OMIC D	EVELOP	MENT BY	EDUCAT:	ING AND	)			
Governance				INDIVIDUALS TO										
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<b>∞</b>	3			ing members of the gove										11
	4	Numbe	er of in	ependent voting member	s of the gove	rnina body	(Part VI lin	e 1b)			4			11
Activities	5			of employees (Part V, line	2-1						5			35
ŧ	ء ا			of volunteers (estimate if n				• • • • • •			6		NOI	
⋖	7-								• • • • •	· · · · ·	$\cdots$		NO	
				related business revenue							7a			NONE
				business taxable income					<del>· · · · · · ·</del>	Drine	7b		ont V	NONE
	_	<b>.</b>		nd grants (Part VIII, line 1) ce revenue (Part VIII, line 2					<u> </u>	Prior			ent Ye	
9	8	Contri	bution a	nd grants (Part VIII, line 1)	<sup>n)</sup>		$\cdot RF \mathfrak{f}$	FILTE	·		7,400.	1,		<u>,000.</u>
Revenue	l							LIV.T.	) · · ·/ ∟	78	6,165.			<u>,623.</u>
Ř	10			come (Part VIII, column (A					7011	4	0,868.		14	<u>,476.</u>
	11	Other	revenu	(Part VIII, column (A), lin - add lines 8 through 11 (	es 5, 6d, 8c,	3c, 10chiano	d 1/ret.B.	2.2 20m.	Licol		8,138.		17	<u>,017.</u>
	12	Total r	evenue	- add lines 8 through 11 (	(must equal P	art VIII, ¢olu	umn (A), lin	e 12) CUIII .	<u>.,o, [</u>	1,96	2,571.	1,	839	<u>.116.</u>
	13	Grants	and si	nilar amounts paid (Part I)	(, column (A),	lines 1-3	COG		.1&1. L		2,750.			<u>650</u> .
	14			o or for members (Part IX			YUUL	$N.J.\overline{J}$	771.L		NONE			NONE
Ş	15	Salarie	es, othe	compensation, employee	e benefits (Pa	t IX, column	n (A), lines	5-10)	<i>l</i> L	67	6,917.		630	<u>, 3</u> 77.
Expenses	16a	Profes	sional	undraising fees (Part IX, co	olumn (A), line	e 11e)					NONE			NONE
ŝ	ь	Total f	undrais	ing expenses, Part IX, colu	ımn (D), line 2									
ŵ	17	Other	expens	es (Part IX, column (A), lin	es 11a-11d. 1					1.18	3,018.	1.	129	,821.
	18			s Add lines 13-17 (must							2,685.			848.
	1			expenses Subtract line 18			_				9,886.			,268.
9 S		1101011		expenses education in	3 11 311 111 12	• • • • • •	· · · · · · ·	••••	<del></del> -	Beginning		End	of Ye	
Net Assets or Fund Balances	20	Total	secote (	art X, line 16)					-					
SS. Ball	21								• • • •  -		9,930.			<u>, 941</u> .
ind.	21			(Part X, line 26)	04 ( )-				••••⊢		5,487.			<u>. 692.</u>
			_		ne 21 from ilr	e 20	• • • • • •	• • • • • •	<del></del>	1,42	4,443.	<u> </u>	480	<u>.249</u> .
L E	rt II		-	Block				<del></del>						
		Under	penaltie	s of perjury, I declare that I s true, correct, and complet	have examine	d this return	n, including (other than	accompanying officer) is bar	schedules a sed on all in	ind statemer	nts, and to the fwhich prep	e best of arer has a	my kn	owledge owledge
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	ign	<b>.</b>		Perpeshi 1	ne			<del></del>				110		
Н	ere		Signatur	e of officer				100		Ui	ate			
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			Type or	rint name and title										
		Prepa	rer's					ate	Check if self-		Preparer's (see instruc		numbe	er
Pald		signa		Dila Inte	74		6	116/10	employe	d 🕨 🗌	(300 mande	_		
	arer's		name (c		·				<del>-</del>	EIN	<b>&gt;</b> 1.3	5565	207	
USB	Only	addres	employe s, and Z	1.	HONOLULI	ј нт о	6812-9	972		Phone no		6-540		00
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				The state of the s						<del></del>	<u></u>	الما		

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

Form 990 (2008)

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	cribe the organization's missio	Accomplishments (see instructions)		-	
-		n			
SEE STA	ATEMENT 1				
				<del></del>	
<del></del>				-	
		nificant program services during the y		,	<del>_</del>
the prior Fo	orm 990 or 990-EZ?			. Yes	_ <u>X</u> ] N
If "Yes" des	scribe these new services on S	Schedule O			
	ganization cease conducting,	or make significant changes in how it	conducts, any program		
				Yes _	_X] N
	scribe these changes on Sche				
		ents for each of the organization's three			
		ations and section 4947(a)(1) trusts are		or grants and	
allocations	to others, the total expenses,	and revenue, if any, for each program s	ervice reported		
40 (Codo	\(\( \Gamma\)	165, 163 including grants of \$	(so \(Poyonyo \$	707 (02 )	
				787,623	
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		INFORMATION TECHNOLOGY SKI			
		BAL BUSINESS ISSUES. ENRO			
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		RE PROPERLY EXCLUDED FROM			
		II. 85% OF THE DONATED FA			
		WITH THE INCLUSION OF TH			
COST	PROGRAM SERVICES EXP	ENSE AMOUNTS TO 71% OF TOT	AL EXPENSE.		
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	gram services (Describe in Sch		· \$		<u>-</u>
(Expenses					

Part	V Checklist of Required Schedules			
			Yes	No
`1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
		3		х
4	candidates for public office? If "Yes," complete Schedule C, Part I  Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete			
	Schedule C, Part II	4		x
5	Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e)			<u> </u>
	notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to			
•	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete			
	Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	<u> </u>		_^_
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
٠	complete Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part			
3	X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"			
	complete Schedule D, Part IV	9		v
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	Х	X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D,	10		
' '	Parts VI VIII IV or V as applicable	44	J.	
4.2	Did the organization receive an audited financial statement for the year for which it is completing this return	11	_ X	
12	that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	4.2	.,	
4.2	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	12	X	
13		13	X	
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	ļ	X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I			
4.5	• • • • • • • • • • • • • • • • • • • •	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any	4-	ľ	١
	organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance			l
	to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16	<u> </u>	Х
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	18		X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	-	X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III  Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5,? If "Yes," complete	22	-	X
23				١.,
0.4-	Schedule J	23		X
24a				-
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions			١
	24b-24d and complete Schedule K. If "No," go to question 25  Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24a	-	X
D		24b		-
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
_	to defease any tax-exempt bonds?	24c	<u> </u>	
d or-		24d		<del>                                     </del>
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction	ا ء. ا		l
	with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	<del></del>	Х
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified			
	person from a prior year? If "Yes," complete Schedule L, Part I	25b	ļ	<u> </u>
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or			
	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		_X_
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or	_		
	substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		X.

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#### Checklist of Required Schedules (continued) Part IV Yes Nο During the tax year, did any person who is a current or former officer, director, trustee, or key employee a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L. 28a Х b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," 28b c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV 28c Х Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . 29 Х Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified 30 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, 31 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete 32 32 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations 33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R. Parts II. 34 34 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete 35 Χ 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related 36 Х Did the organization conduct more than 5% of its activities through an entity that is not a related organization 37 and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI..........

Form 990 (2008)

Pari	Statements Regarding Other IRS Filings and Tax Compliance			
			Yes	No
` 1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of			<i>`</i>
	U.S. Information Returns Enter -0- if not applicable	'		į
	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable			:
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable		, , , 	
	gaming (gambling) winnings to prize winners?	1 c	X	
	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			!
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 35			
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			. ;
	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by			د - ستد د د
	this return?	3 a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3 b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial			
	account)?	4a		Х
b	If "Yes," enter the name of the foreign country		1	کی ہے۔ جارت
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank	2	, , , , , , , , , , , , , , , , , , ,	3. 1
	and Financial Accounts	-3 L	ंत्तुरे ३ ज्या	قو المائزية. الجيسية الدار
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
С	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding			
	Prohibited Tax Shelter Transaction?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		X
	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6 b		
7	Organizations that may receive deductible contributions under section 170(c).			'
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? .	7 a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7 b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7 c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year	,		4
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal			
	benefit contract?	7 e		<u>X</u>
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as			
	required?	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section			,
	509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring			-
	organization, have excess business holdings at any time during the year?	8		X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9 a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9 b		
0	Section 501(c)(7) organizations. Enter			,
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			·
1	Section 501(c)(12) organizations. Enter			
а	Gross income from members or shareholders			
þ	Gross income from other sources (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)	امدا		-
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? • • •	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year   12b			

Form 990 (2008) 23-7156685 Page 6 Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.) Section A. Governing Body and Management No For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions 1a Enter the number of voting members of the governing body 11 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with 2 Х 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a material diversion of the organization's assets? 5 х 6 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? Did the organizations contemporaneously document the meetings held or written actions undertaken during the year by the following a The governing body?..... 8a b Each committee with authority to act on behalf of the governing body? 8b Х 9a Does the organization have local chapters, branches, or affiliates? 9a b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? 9b 10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 10 11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O. Section B. Policies Nο Yes 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 12a b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12b describe in Schedule O how this is done ...... 12c Does the organization have a written whistleblower policy? 13 13 Х Does the organization have a written document retention and destruction policy? 14 14 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision The organization's CEO, Executive Director, or top management official? 15a Other officers or key employees of the organization? 15b Х Describe the process in Schedule O. (see instructions) 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard 16b Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed >

18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only)
	available for public inspection. Indicate how you make these available. Check all that apply.

Own website Another's website X Upon request

- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶RENEE NAGAOKA, 6660 HAWAII KAI DRIVE, HONOLULU, HI , 96825-1192

808-395-2314

Form 990 (2008)

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

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

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

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

Check this box if the organization did not com	pensate ar	y offic	cer,	dıre	ecto	r, trus	tee	, or key employee		
(A) Name and Title	(B) Average hours per week	ndividual trustee	nstrutional trustee		C) all Key employee	ক Highest compensated ক employee	Former	(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
SEE SCHEDULE J-2						_ a				
										<del></del>
		_		-				-		
									_	

Form 990 (2008)

, (A) Name and title	(B) Average	Posit	ion (	(C chec	•	hat app	oly)	(D) Reportable	(E) Reporta	ıble		(F) imated	
	hours per week	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compens from rela organizat (W-2/1099	ation ated tions	amo comp fro orga and	ount of ther ensatio m the nization related nizations	1
	•												
	!											·	
	-												
1b Total							<b>&gt;</b>	117,395.	·	NONE		14,2	
2 Total number of individuals (including thos organization ▶ 1	e in 1a) v	vho r	ece —	ived	l m	ore ti	han	\$100,000 in re	portable co	mpens	·······	om th	
3 Did the organization list any former office employee on line 1a? If "Yes," complete Scheduler and the scheduler of the sche											3		Х
4 For any individual listed on line 1a, is the the organization and related organizations	e sum of greater th	repor	tabl	le c	om 102	pensa <i>If "</i> Y	tior es, "	n and other com ' complete Sched	pensation i	from such			
<ul><li>individual</li></ul>								any unrelated of	 arganization	· · ·	4		X
services rendered to the organization? If "Yes," Section B. Independent Contractors											5		X
1 Complete this table for your five highest	compensa	ted in	der	enc	dent	cont	rac	tors that receive	d more tha	an \$10	0.000	of	
compensation from the organization							Ţ			<b>V</b>			
(A) Name and business add	ress							(B) Description of se	rvices	С	(C) compens	ation	
				_			1						
						· · ·							
2 Total number of independent contractors (	_	hose	ın '	1) v	who	rece	ıve	d more than \$10	0,000 in				
compensation from the organization	NONE							<del></del>				990 (2	

Par	rt VIII	Statement of Revenue				23-7156685		
,	•				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a b c d e f	Federated campaigns	1b 1c 1d 1d 1e 1f	1,049,162.		, , , , , , , , , , , , , , , , , , , ,	,	
	n_	Total. Add lines 1a-1f			1,049,162			
ine				Business Code	,	*	-	
Program Service Revenue	2a b	TUITION & BOOKS		900099	787,623	787,623.		
am Ser	d e							
rogra	f	All other program service revenue						
<u> </u>	g				787,623			
	3	other similar amounts) Income from investment of tax-ex		STMT. 2▶	12,736 NONE			12,736
	5	Royalties · · · · · · · · · · · · · · · · · · ·			NONE			
	`		(ı) Real	(II) Personal				
	6a	Gross Rents	15,555		,	, ,		
	b	Less rental expenses	1,898			·	,	
	c	Rental income or (loss)	13,657		m 1 1111 m	tana adamanana da a -a a		
	d	Net rental income or (loss)			13,657			
	7 a	Gross amount from sales of	Securities	(II) Other				
	١.	assets other than inventory	1,740					
	b	Less cost or other basis						'
	١.	and sales expenses	1 740					1
	C d	Net gain or (loss)			1,740.			1,740
ne	8 a	Gross income from fundra events (not including \$	iising		1,740.			17,740
Other Revenu	b	of contributions reported on line 16 See Part IV, line 18	c) a b				~ ,	,
ŏ	С	Net income or (loss) from fundrais	ing events.	<u> </u>	NONE			
	9а	Gross income from gaming activities See Part IV, line 19	a				<del></del>	
	b c	Less direct expenses Net income or (loss) from gaming			NONE			
	10a	Gross sales of inventory, returns and allowances						
	b c				NONE			
	<u> </u>	Miscellaneous Revenue		Business Code		·	-	
	11a b	OTHER INCOME		900099	3,360			3,360
	c							
	d	All other revenue						
	е	Total. Add lines 11a-11d			3,360.	·		
	12	Total Revenue. Add lines 1h, 2g,	3, 4, 5, 6d,	7d, 8c,				
	1	9c 10c and 11e			1,868,278.	787,623		17,836

#### Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

nizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b,	(A) Total expenses	(B)	olete columns (B), (C), a	(D)
7b, 8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
Grants and other assistance to governments and				
organizations in the U.S. See Part IV, line 21	NONE			
Grants and other assistance to individuals in				
the U.S. See Part IV, line 22	650.	650.		
Grants and other assistance to governments,				-
organizations, and individuals outside the				
U S See Part IV, lines 15 and 16	NONE			
Benefits paid to or for members	NONE			
Compensation of current officers, directors,				-
trustees, and key employees	117,395.		117,395.	
Compensation not included above, to disqualified	11.7030		12,7,333.	
persons (as defined under section 4958(f)(1)) and				
persons described in section 4958(c)(3)(B)	NONE			
Other salaries and wages	512,982.	406,662.	106,320.	
	J14, 304.	400,002.	100,320.	
Pension plan contributions (include section 401 (k) and section 403(b) employer contributions).	NONE			
	NONE			-
Other employee benefits	NONE			
Payroli taxes	NONE			_ · · · · · · · · · · · · · · · · · · ·
Fees for services (non-employees)				
a Management	NONE			
b Legal	44,038.		44,038.	
c Accounting	NONE			
d Lobbying	NONE			
e Professional fundraising services See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other	NONE			
Advertising and promotion	2,366.	2,366.		
3 Office expenses	NONE			
Information technology	NONE			
5 Royalties	NONE			
Occupancy	NONE			
7 Travel	151,089.	51,812.	99,277.	
B Payments of travel or entertainment expenses				
for any federal, state, or local public officials	NONE			
Conferences, conventions, and meetings	NONE			
Interest	NONE			
1 Payments to affiliates	NONE			
2 Depreciation, depletion, and amortization	48,531.	41,251.	7,280.	
Insurance	NONE	'-/	-,,200.	
Other expenses Itemize expenses not				· · · · · · · · · · · · · · · · · · ·
covered above (Expenses grouped together	1			
and labeled miscellaneous may not exceed				
5% of total expenses shown on line 25 below )			İ	
·	273,925.	273, 925.		
a TEACHING_EXPENSE			31,057.	
b MAINTENANCE	207,045.	175,988.		<del></del>
c UTILITIES	110,281.	93,739.	16,542.	
d GENERAL ADMINISTRATION	161,862.	51,275.	110,587.	
e EQUIPMENT	24,974.	21,228.	3,746.	
f All other expenses	105,710.	46,267.	59,443.	
Total functional expenses Add lines 1 through 24f	1,760,848.	1,165,163.	595,685.	
Joint Costs. Check here ▶ ☐ If following				
SOP 98-2 Complete this line only if the organization				
reported in column (B) joint costs from a				
solicitation				

Pa	rtΑ	Dalance Sneet	(A) Beginning of year		End	(B) I of year	ar
	1	Cash - non-interest-bearing	197,251.	1		205,	, 346
	2	Savings and temporary cash investments					,420
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net	72,219.	4		79,	,766
	5	Receivables from current and former officers, directors, trustees, key					
		employees, or other related parties Complete Part II of Schedule L		5			
	6	Receivables from other disqualified persons (as defined under section					
		4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II					
		of Schedule L		6			
S	7	Notes and loans receivable, net		7			
Assets	8	Inventories for sales or use		8			
As	9	Prepaid expenses and deferred charges	63,110.	9		50.	313
	_	Land, buildings, and equipment cost basis   10a   2,181,777.	03/110.				
	•	Less accumulated depreciation. Complete					
	~	Part VI of Schedule D	255,653.	10c		318.	620
	11	Investments - publicly traded securities STMT 6 · ·	255,853.	T	<del></del>		006
	12	Investments - other securities. See Part IV, line 11 · · · · · · · · · · · · · · · · · ·	233,033.	12			000
	13	Investments - program-related See Part IV, line 11		13		-	
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11	26,052.	$\vdash$		21	470
	16	Total assets. Add lines 1 through 15 (must equal line 34)	1,779,930.		1	, 905,	
	17	Accounts payable and accrued expenses	137,970.	_			745
	18	Grants payable	131,910.	18		140,	743
	19	Deferred revenue	217,517.	<del> </del>		270	, 947
	20	Tax-exempt bond liabilities	211, 311.	20		210,	J4 /
	21	Escrow account liability. Complete Part IV of Schedule D		21			
Ties.	22	Payables to current and former officers, directors, trustees, key employees,					
Liabilities	22	highest compensated employees, and disqualified persons Complete Part II	•				
E.	1	of Schedule L		22			
	23	Secured mortgages and notes payable to unrelated third parties		23			
	24	Unsecured notes and loans payable		24			
	1	Other liabilities Complete Part X of Schedule D		25	<u> </u>	<del></del>	
	25	•	255 407	<del> </del>		405	<u></u>
_	26	Total liabilities. Add lines 17 through 25	355,487.	20	<del></del>	425,	692
Balances		lines 27 through 29, and lines 33 and 34.					· · · · · · · · ·
ä	27	Unrestricted net assets		27	1	,221,	376
Bal	28	Temporarily restricted net assets	73,462.	28		3.8,	548
	29	Permanently restricted net assets	196,763.	29		220,	325
or Fund		Organizations that do not follow SFAS 117, check here ▶ and complete lines 30 through 34.					
S	30	Capital stock or trust principal, or current funds		30			
set	31	Paid-in or capital surplus, or land, building, or equipment fund		31	*		
Net Assets	32	Retained earnings, endowment, accumulated income, or other funds		32			
Ę	33	Total net assets or fund balances	1,424,443.	33	1	,480,	249
_	34	Total liabilities and net assets/fund balances	1,779,930.	34		905.	
Pa	rt XI	Financial Statements and Reporting	1,11,01,000			7051	<u> </u>
						Yes	No
1		ounting method used to prepare the Form 990 Cash Accrual Other			-	-	,-
2a		e the organization's financial statements compiled or reviewed by an independent accoun					<u> </u>
b		e the organization's financial statements audited by an independent accountant?		• • •	· · · <u>2b</u>	<u> </u>	+
С		es" to lines 2a or 2b, does the organization have a committee that assumes responsibility					
		t, review, or compilation of its financial statements and selection of an independent accounts and selection of an independent accounts.		• • •	· · · <u>2c</u>		<u> </u>
3a		result of a federal award, was the organization required to undergo an audit or audits as			_		,.
		Single Audit Act and OMB Circular A-133?					X
D	_11 "Y€	es," did the organization undergo the required audit or audits /	<del></del>	• • •	• • •   3b		1

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

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

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

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

OMB No 1545-0047 Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

JAPAN-	-AMERICA	INSTITUTE O	F MANAGEMENT SO	IENCE					23-71	56685
Part I	Reason fo	or Public Chari	ty Status (All organi	zations m	ust compl	lete this j	part.) (se	e instru	ctions)	
The orga	nization is no	t a private found	dation because it is (Pl	ease check	only one o	rganizati	on )			
1 🔲	A church, co	onvention of chui	rches, or association o	of churches	described	ın sectio	n 170(b)(	1)(A)(i).		
2 X	A school de	scribed in <b>sectio</b>	on 170(b)(1)(A)(ii). (Att	ach Sched	ule E)					
3	A hospital o	r a cooperative l	hospital service organi	zation desc	cribed in se	ction 170	(b)(1)(A)	(iii). (Atta	ich Sched	ule H.)
4	A medical	research organiz	zation operated in co	njunction v	with a hos	pital des	cribed in	section	170(b)(1)	(A)(iii). Enter the
	,	ame, city, and sta								
5	An organiza	ation operated fo	or the benefit of a col	lege or un	iversity ow	ned or o	perated t	y a gove	ernmental	unit described in
		(b)(1)(A)(iv). (Co	'							
6		_	ernment or governme							
7 📙	-		lly receives a substan	•	its support	t from a q	governme	ental unit	or from t	the general public
_			(1)(A)(vi). (Complete P							
8		•	d in section 170(b)(1)(		•	•				
9	-		lly receives (1) more							
	-		ted to its exempt fun		-					
	• •	-	ment income and uni						511 tax)	from businesses
—		-	after June 30, 1975							
10 ├─	-	-	nd operated exclusive	•		-				•
11	_	-	and operated exclusi	•						•
		•	ublicly supported orga					•	•	
	a Typ		at describes the type o		e III - Func					pe III - Other
е		_	rype ii ertify that the organiz			•	•		^ ليسبا	•
را	•	-	ion managers and oth				•			•
	-	section 509(a)(	<del>-</del>	or man on	0 01 111010	publicity .	Jupponici	o gamz	4110110 40	some an aconom
f	, ,, ,	, ,,	-, I a written determina	tion from	the IRS tha	atıtısa	Type I	Type II o	r Type III	supporting
•	_	n, check this box					• •	• .		
g	J	*	the organization acce							
J	following pe		<b>3</b>	, , ,			, ,			
	(i) A pers	on who directly	or indirectly controls	, either ald	one or tog	ether wit	h person	s describ	oed in (ii)	Yes No
		-	erning body of the supp		-					11g(i) X
	(ii) A famil	y member of a p	erson described in (i) a	bove?						11g(II) X
	(iii) A 35%	controlled entity	of a person described	l in (i) or (ii)	above?					11g(III) X
h	Provide the	following inform	ation about the organi	zations the	organizati	on suppo	rts			
	e of supported	(II) EIN	(iii) Type of organization				ou notify		s the	(vii) Amount of
org	anization		(described on lines 1-9 above or IRC section		sted in your document?		nization in of your		tion in col zed in the	support
			(see instructions))				port?		S?	
				Yes	No	Yes	No	Yes	No	
						<u> </u>				
				<del></del>	<u> </u>		1			
						}				
						1	<del> </del>		<del>                                     </del>	
						}				
						-				
Total			1				į.		1	

(Complete only if you checked the box on line 5, 7, or 8 of Part I.) Section A. Public Support (f) Total (a) 2004 (b) 2005 (c) 2006 (d) 2007 (e) 2008 Calendar year (or fiscal year beginning in) Gifts grants contributions and membership fees received (Do not include any "unusual grants") . . . Tax revenues levied for the organization's benefit and either paid to or expended on The value of services or facilities furnished by a governmental unit to the organization without charge . . . . . . Total, Add lines 1-3 . . . . . . . . . . . The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . . . Public support, Subtract line 5 from line 4 Section B. Total Support (a) 2004 (b) 2005 (c) 2006 (d) 2007 (e) 2008 (f) Total Calendar year (or fiscal year beginning in) Gross income from interest, dividends. payments received on securities loans, rents, royalties and income from similar sources......... Net income from unrelated business activities, whether or not the business is Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . . . . 11 Total support. Add lines 7 through 10 . . 12 First five years, If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here . . . Section C. Computation of Public Support Percentage % Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . . . . . . % 16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this 17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see Schedule A (Form 990 or 990-EZ) 2008

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

4EJ059 1034

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.)

<u>Sec</u>	tion A. Public Support						
Ca	alendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not include						
	any "unusual grants ")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose						
2							
3	Gross receipts from activities that are not an						
_	unrelated trade or business under section 513	-					
4	Tax revenues levied for the organization's						
	benefit and either paid to or expended on						
	its behalf				<del></del>		
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1-5						<del></del>
7 a	Amounts included on lines 1, 2, and 3				İ		
	received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified				1		
	nersons that exceed the greater of 1% of		j				
	the total of lines 9, 10c, 11, and 12 for the year or \$5,000				1		
_	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
•	line 6)	<del></del>		····			1
Sec	tion B. Total Support		1				L
	alendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	Amounts from line 6		(.,	(1)	,,,,,,,	· · · · · · · · · · · · · · · · · · ·	
	Gross income from interest, dividends,	•					
	payments received on securities loans,					1	
	rents, royalties and income from similar						
	sources		<del></del>				
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						·
С	Add lines 10a and 10b		ļ				
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly		Ì				
	carried on						
12	Other income Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part IV)		<del></del>				
13	Total support. (Add lines 9, 10c, 11,						
	and 12)						
14	First five years If the Form 990 is for	the organization	n's first, second.	third, fourth, or	fifth tax year a	s a section 501	(c)(3)
	organization, check this box and stop here.	-			· ·		
Sec	tion C. Computation of Public Sup						
15	Public support percentage for 2008 (line 8,			mn (f))		15	%
16	Public support percentage from 2007 Sche					16	%
	tion D. Computation of Investmen					1.0	
17	Investment income percentage for 2008 (lir			13 column (fl)		17	%
	Investment income percentage from 2007 S					18	<del>/</del> 0
18	33 1/3% support tests - 2008. If the org						
туа	• •						
	17 is not more than 33 1/3 %, check this box						L
b	33 1/3% support tests - 2007. If the organ						, and
	line 18 is not more than 33 1/3%, check this <b>Private foundation.</b> If the organization did r						····· • 📑
		not chack a hove	an line 1/1 10a a	r 10h chack this l	hav and eag inetrii	CHORS	

Schedule A (F	Form 990 or 990-EZ) 2	008		23-	-7156685		Page 4
Part IV	Supplemental Part II, line 17a	<b>Information.</b> Coor 17b, or Part	omplete this part t	o provide the expl any other additional	anation required to information (see i	by Part II, line nstructions)	10,
		·					
			o			<b>_</b>	
			<u>-</u>				
		·		<b></b>	·		

### SCHEDULE D (Form 990)

## **Supplemental Financial Statements**

OMB No 1545-0047

2008

Open to Public Inspection

Schedule D (Form 990) 2008

Department of the Treasury Internal Revenue Service

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

JAF	AN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE	23-7156685
Pai	Organizations Maintaining Donor Advised Funds or Other Similar Funds or A the organization answered "Yes" to Form 990, Part IV, line 6.	Accounts. Complete if
	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor	or advised
	funds are the organization's property, subject to the organization's exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds in	may be
	used only for charitable purposes and not for the benefit of the donor or donor advisor or other	
	impermissible private benefit?	· · · · · · · · · · · · Yes · · No
Pa	Conservation Easements. Complete if the organization answered "Yes" to Fore	m 990, Part IV, line /
1	Purpose(s) of conservation easements held by the organization (check all that apply)	
		an historically importantly land area
		certified historic structure
_	Preservation of open space	
2	Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of	of a conservation easement
	on the last day of the tax year	Held at the End of the Year
а	Total Hambol of Gollock and Total Control of	2a
þ	Total deleage restricted by contest and restricted to the contest and the cont	2b
С	(-) (-) (-) (-) (-) (-) (-) (-) (-) (-)	2c
d	(-) (-) (-) (-) (-) (-) (-) (-) (-) (-)	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminate	ed by the organization during
_	the taxable year	
4	Number of states where property subject to conservation easement is located ▶	<del></del>
5	Does the organization have a written policy regarding the periodic monitoring, inspection, viola	
_	enforcement of the conservation easements it holds?	
6	Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the	
7	Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the ye	
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section	l l f l
_	170(h)(4)(B)(ı) and 170(h)(4)(B)(ıı)?	
9	In Part XIV, describe how the organization reports conservation easements in its revenue and e	
	balance sheet, and include, if applicable, the text of the footnote to the organization's financial	statements that describes
Da	the organization's accounting for conservation easements  rt III Organizations Maintaining Collections of Art, Historical Treasures, or Other S	Similar Accote
т с.	Complete if the organization answered "Yes" to Form 990, Part IV, line 8.	Jiiiidi A33613.
1a	If the organization elected, as permitted under SFAS 116, not to report in its revenue statemer art, historical treasures, or other similar assets held for public exhibition, education, or researc provide, in Part XIV, the text of the footnote to its financial statements that describes these item	nt and balance sheet works of th in furtherance of public service, s
b	If the organization elected, as permitted under SFAS 116, to report in its revenue statement an historical treasures, or other similar assets held for public exhibition, education, or research in provide the following amounts relating to these items	nd balance sheet works of art, furtherance of public service,
	(i) Revenues included in Form 990, Part VIII, line 1	
	(ii) Assets included in Form 990, Part X	
2	If the organization received or held works of art, historical treasures, or other similar assets for	financial gain, provide the
	following amounts required to be reported under SFAS 116 relating to these items	
а	Revenues included in Form 990, Part VIII, line 1	▶ \$
b	Assets included in Form 990, Part X	▶ \$

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

Sched	lule D (Form 990) 2008			2	3-7156	<u> 66</u> 85		F	Page 2
Par	t III Organizations Maintaini	ng Collections	of Art, Histor				ssets (cor	ntınued)	
3	Using the organization's accession items (check all that apply)	and other record	s, check any o				e of its colle	ection	
а	Public exhibition		d	Loan or ex	change p	rograms			
b	Scholarly research		е 🗌	Other					
C	Preservation for future ge	nerations				,			
4	4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV								
5	During the year, did the organization	n solicit or receiv	e donations of	art historical tr	easures	or other similar	ar		
•	assets to be sold to raise funds rati							Yes	No
Par	t IV Trust, Escrow and Custo	odial Arrangem	ents. Comple	ete if organizat					1110
	Part IV, line 9, or reporte	d an amount or	n Form 990, F	Part X, line 21.					
	Is the organization an agent, truste included on Form 990, Part X? If "Yes," explain the arrangement in							Yes	] No
	in yee, explain the arrangement in		inprotes the reme	/////ig labic		Δ,	mount		
_	Beginning balance				10		-	<del></del>	
	Additions during the year						<del></del>		
	Distributions during the year								
				,					
	Ending balance						1		1
	Did the organization include an am		o, Part X, line 2	47		• • • • • • • •	· · · · ∟	Yes	J No
	If "Yes," explain the arrangement in				000	D- (B()	40		
Par	t V Endowment Funds. Con	·							
4 -	Danisana af wasa balansa	(a) Current Year	(b) Prior yea	r (c) Two ye	ars back	(d) Three yea	irs back (	e) Four years	Dack
	Beginning of year balance	237,991							
	Contributions	23,562	·					·····	
	Investment earnings or losses	-45,258							
	Grants or scholarships								
е	Other expenditures for facilities .						Ì		
	and programs	· ·							
f	Administrative expenses	250							
g	End of year balance	216,045							
2	Provide the estimated percentage	of the year end b	alance held as						
а	Board designated or quasiendown	nent ▶ NO	NE %						
b	Permanent endowment ▶ 100.0	000 %	<del></del>						
С	Term endowment ► NONE	<del></del>							
	Are there endowment funds not in		of the organizat	tion that are held	d and adi	ministered for	the		
	organization by		-					Yes	No
	(i) unrelated organizations	<b></b>					[	3a(i)	Х
	(ii) related organizations					<i></i> .		Ba(ıi)	Х
b	b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?								
4									
Par	t VI Investments - Land, Buil	dings, and Equ	ipment. See	Form 990, Pa	rt X, line	10.			
	Description of investment	, , ,	st or other basis ivestment)	(b) Cost or other basis (other)	(c)	Depreciation	(d) B	look value	
1a	Land								
b	Buildings								
С	Leasehold improvements			227,02	0.	39,591.		187,4	29.
d	Equipment			1,177,39		,093,696.		83,7	
	Other			777,35		729,870.		47,4	
	II. Add lines 1a-1e (Column (d) shou		0, Part X. colui			▶		318,6	
			<del></del>	····					<del></del>

Schedule D (Form 990) 2008

Part VII	investments - Other Securities, See	Form 990, Part A, III	10 12	
•	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market v	alue
inancial der	rivatives and other financial products			
losely-held	equity interests			
ther				
				<del></del>
				<del></del>
otal (Column	n (b) should equal Form 990, Part X, col (B) line 12)			
art VIII	Investments - Program Related. See	Form 990, Part X, III	ne 13.	
	(a) Description of investment type	(b) Book value	(c) Method of valuation	
			Cost or end-of-year market v	alue
		ļ		
		<del> </del>		
		<del></del>		<del></del>
otal (Column	n (b) should equal Form 990, Part X, col (B) line 13)	,		
Part IX	Other Assets. See Form 990, Part X,			
		) Description		(b) Book value
	p.			
				<del></del>
atal (Caluma	(h) should smish Form 000 Port V and /P) line 15.)	****		
Part X	on (b) should equal Form 990, Part X, col (B) line 15)  Other Liabilities. See Form 990, Part			
rail A	(a) Description of liability	(b) Amount		
ederal incor		(2) / 11102111		
			-	
		_	1	
			1	
			1	
	1.		]	
			]	
Tatal (Calum	n /h) should sound Form 000 Part V col /P) line 251	i		

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's financial statements that reports the organization's financial statements that reports the organization's financial statements.

Schedule D (Form 990) 2008

Schedule D (F	orm 990) 2008	23-7156685 Page	5
Part XIV	Supplemental Information (continued)		_
• SCHEDUI	E D, PART XII, LINE 2D		
	SIFICATION OF LOSS: \$49,884		
	SIFICATION OF RENTAL EXPENES: \$1,898		
SCHEDUI	E D, PART XII, LINE 4B	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
SCHOLAF	SHIP AWARDS NEEDED WITH TUITION REVENUE: \$650		
SCHEDUI	E D, PART XIII, LINE 2D		
RECLASS	SIFICATION OF LOSS: \$49,884		<b>-</b>
	SIFICATION OF RENTAL EXPENSE: \$1,898		
	E_D, PART_XIII, LINE_4B		
	RSHIP AWARDS NEEDED WITH TUITION REVENUE: \$650		
	E D, PART XI, LINE 8		
_SCHOLAF	RSHIP AWARDS NEEDED WITH TUITION REVENUE: \$650		

Schedule D (Fo	orm 990) 2008	23-7156685	Page 5
Part XIV	Supplemental Information (continued)		
,			
SCHEDUL	E D, PART XIV		
THE ORG	ANIZATION HAS NOT ADOPTED FIN 48.		
<u>SCHEDUI</u>	E D, PART V, LINE 4		
מטפ סטפ	DOCE OF THE OPCANIZATION IS ENDOWMENT FO	ND IC TO OFFED COUOLABOUIDS	
1115 501	POSE OF THE ORGANIZATION'S ENDOWMENT FU	ND 13 10 OFFER SCHOLARSHIPS	
ጥ አጥጥር	ACT A MORE GLOBAL MIX OF STUDENTS TO OU	D DDOCDAMS, ATTDACT	
-10-411E	ACT A MORE GEODAL MIX OF STODENIS TO OC	N FROGRAMS, ATTRACT	
DDFSTI	SIOUS, INTERNATIONAL FACULTY AND EXECUT	VE GUEST SPEAKERS TO	
	1003/ INTERNALIONAL LACOULL AND EXECULA	VE GOEST STEAKENS TO	
MENTOR	INSPIRE, AND SHARE THEIR CONCEPTS OF T	THE GLOBAL ECONOMY AND	
- MENTON	_ INDFINE, AND SHAKE THEIR CONCEPTS OF I	TIE GRODAL ECONOMI, AND	
TNTFGR	TE THE LATEST ADVANCES IN TECHNOLOGY AN	D BUSINESS KNOWLEDGE TO	
-101000	7D_1DD_DEGD01_F07UF0D0_TW_F1F6UF6B601_FF	<u>D_D0D111000_11101100000_10</u>	
ENHANCE	: IN-CLASS CURRICULA AND DISTANCE LEARNI	NG PROGRAMS.	
_ 51/1/11/52	_ 11. OM 05. 0011(100H: 11.0 510H1105_28111)	NO. 11000. UNIVERSITY OF THE PROPERTY OF THE P	

#### SCHEDULE E (Form 990 or 990-EZ)

#### **Schools**

▶ Attach to From 990 or Form 990-EZ.

▶To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48. OMB No 1545-0047

23-7156685

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE

Employer identification number

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,			
	bylaws, other governing instrument, or in a resolution of its governing body?	1	Х	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its			
	brochures, catalogues, and other written communications with the public dealing with student admissions,			
	programs, and scholarships?	2	Х	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media			
	during the period of solicitation for students, or during the registration period if it has no solicitation program,			
	in a way that makes the policy known to all parts of the general community it serves? If "Yes," please			
	describe. If "No," please explain	3	x	
	THE ORGANIZATION DOES NOT HAVE A SOLICITATION PERIOD, BUT DURING THE	<u> </u>		
	REGISTRATION PERIOD, THE ORGANIZATION'S RACIALLY NONDISCRIMINATORY			
	POLICY IS MADE KNOWN TO THE GENERAL PUBLIC IN ITS BROCHURES,			
	CATALOGS, AND OTHER WRITTEN COMMUNICATIONS.		<u> </u>	
_	Describes are an explained to fellow as			
4_	Does the organization maintain the following			ļ
	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
þ	Records documenting that scholarships and other financial assistance are awarded on a racially			
	nondiscriminatory basis?	4b	X	<u> </u>
C	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing			
	with student admissions, programs, and scholarships?	4 c	Х	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4 d	Х	
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate			
	statement )			
5	Does the organization discriminate by race in any way with respect to			
а	Students' rights or privileges?	5a		Х
þ	Admissions policies?	5b		х
С	Employment of faculty or administrative staff?	5c		Х
	•••••••••••••••••••••••••••••••••••••••			
đ	Scholarships or other financial assistance?	5d		х
		34	<u> </u>	
e	Educational policies?			v
•		5e		_X
. <sub>f</sub>	Use of facilities?	-		
•	osc of idelities.	5f_		_X
	Athletic programs?	E		
9	Athletic programs?	5g		<u> </u>
<b>L</b>	Other outre curvey less entireless	_		
n	Other extracurricular activities?	<u>5h</u>		_X
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate			
	statement)			
6 a	Does the organization receive any financial aid or assistance from a governmental agency?	6 a_		X
	Has the organization's right to such aid ever been revoked or suspended?	6 b		X
	If you answered "Yes" to either line 6a or line 6b, please explain using an attached statement			
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through			
	4 05 of Rev Proc 75-50 1975-2 CB 587, covering racial nondiscrimination? If "No," attach an explanation	7	l I	
or	Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.  Schedule E (Form	990 or		2008

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

#### **Continuation Sheet for Form 990**

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the Organization

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

JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE

Employer Identification number 23-7156685

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

(A) Name and Title	(B) Average hours	(C) Position (check all that apply)						(D)	(E)	(F)
ivanie and ille	per week	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
NAOYUKI AKIKUSA									-	
CHAIRMAN	1,	Х						NONE	NONE	NON
DAVID_BESS										
VICE CHAIRMAN & INSTR	1.	X						3,613.	NONE	NONI
YUICHIRO_ANZAI										
TRUSTEE	1.	X	<u> </u>				ļ	NONE	NONE	NON
GEORGE_RARIYOSHI										
TRUSTEE	1.	X	Ш					200.	NONE	NON
WALTER A. DODS, JR.										
TRUSTEE	1	X				ļ	<u> </u>	200.	NONE	NON
CINNAMON_DORNSIFE								1		
TRUSTEE	1.	X				ļ	<u> </u>	NONE	NONE	NON
VICTOR_HAO_LI										
TRUSTEE	1.	X	_			1		NONE	NONE	NON
FUJIO_MATSUDA										
TRUSTEE	1	X	<u> </u>			ļ	<u> </u>	NONE	NONE	NON
MASAMICHI OGURA										
TRUSTEE	1.	<u> </u>				ļ		NONE	NONE	NON
GEORGE R PACKARD										
TRUSTEE	1.	X	-	ļ		ļ	ļ	NONE	NONE	NON
KATSUHIKO_SHIRAI	_									
TRUSTEE	1.	X		_		<b></b>		NONE	NONE	NON
NAOKI TANAKA	_									
TRUSTEE	1.	X				-	-	NONE	NONE	NON
<u>GLENN K. MIYATAKI</u>										
TRUSTEE	1.	X			<u> </u>			200.	NONE	NONI
HIROSHI OURA	· —				<u></u> -			l		
TRUSTEE	1.	X	-	<u> </u>			-	200.	NONE	NONI
SHIGEO TAKAGI		1								
TRUSTEE	1.	X				<del>                                     </del>		NONE	NONE	NON
IKUJIRO NONAKA										
PRESIDENT	3.	<del> </del>		X	_		$\vdash$	NONE	NONE	NON
BLAIR ODO										1. 000
EVP & COO	40.	+		Х		-		112,982.	NONE	14,290
MASATO_UCHIDA	4.0			!						
VICE PRESIDENT	40.	+	$\vdash$	X				NONE	NONE	NON
	1									
		+	├-							<del> </del>
	1					1				
		+	+-	-	<del> </del>		<del> </del> -	-		
	J	1	1	1	I	1	1	i		

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

Schedule J-2 (Form 990) 2008

#### SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

## **Supplemental Information to Form 990**

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

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE	23-7156685
FORM 990, PART VI, SECTION A, LINE 10	
THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES REVIEWS THE FORM	990
BEFORE IT IS FILED. THE ORGANIZATION'S ADMINISTRATIVE SERVICES M	ANAGER
AND DUDGED MANAGED HODY CLOCKLY WITH THE OUTSIDE ACCOUNTING FIRM	<b>፲</b> ጥ
AND BUDGET MANAGER WORK CLOSELY WITH THE OUTSIDE ACCOUNTING FIRM	±±
ENGAGES AND REVIEWS THE FINAL DRAFT OF THE FORM 990 PRIOR TO PROV	IDING
THE DRAFT TO THE EXECUTIVE COMMITTEE.	

Schedule O (Form 990) 2008	Page 2
Name of the organization	Employer identification number
JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE	23-7156685
FORM 990, PART VI, SECTION B, LINE 12C	
ALTHOUGH THERE IS NO CONFLICT OF INTEREST POLICY IN PLACE, A CHEC	CK_FOR
CONFLICT OF INTEREST IS DONE ANNUALLY THROUGH QUESTIONNAIRES COM	PLETED BY
THE BOARD OF TRUSTEES AND OFFICERS. THE ORGANIZATION IS IN THE I	
OF FORMULATING A CONFLICT OF INTEREST POLICY.	***************************************
OF FORMULATING A CONFLICT OF INTEREST FOLICT.	
, ,	

Schedule O (Form 990) 2008	Page <b>2</b>
Name of the organization	Employer identification number
JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE	23-7156685
FORM 990, PART VI, SECTION B, LINE 19	
WHILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE ORGANIZATION'S GOV	ERNING
DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS B	E_MADE
AVAILABLE FOR PUBLIC INSPECTION, THE ORGANIZATION MAKES ITS GOVER	NING
DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST. THE	
ORGANIZATION IS IN THE PROCESS OF FORMULATING A CONFLICT OF INTER	EST
POLICY.	

4EJ059 1034

Schedule O (Form 990) 2008	Page 2
Name of the organization	Employer identification number
JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE	23-7156685
FORM 990, PART VI, SECTION A, LINE 4	
THE ORGANIZATION HAS AMENDED THE BYLAWS FOR THIS TAXABLE YEAR. TH	!E
SIGNIFICANT CHANGES ARE THE FOLLOWING:	
1.THE ORGANIZATION'S EXEMPT PURPOSES OR MISSION;	
THE ORGANIZATION'S EXEMPT PURPOSE AND MISSION WERE NOT INCLUDED 1	N_THE
ORIGINAL BYLAWS. THEY HAVE NOT CHANGED SINCE THE ESTABLISHMENT OF	OF THE
ORGANIZATION, BUT THE AMENDED BYLAWS NOW INCLUDE THEM.	
2.THE NUMBER, COMPOSITION, QUALIFICATIONS, AUTHORITY, OR DUTIES OF	OF THE
GOVERNING BODY'S VOTING MEMBERS;	
THE ORIGINAL BYLAWS STATE THAT NUMBER OF TRUSTEES SHALL NOT BE N	MORE THAN
15 MEMBERS. THE AMENDED BYLAWS STATE THAT THE NUMBER OF TRUSTEES	S SHALL
BE THREE OR MORE, WITH THE NUMBER FIXED BY THE BOARD ANNUALLY. T	rur
_ DE_ IRREE_OR_MOREA_WIIR_IRE_MONBER_FIXED_BI_IRE_BOARD_ANNOAGGII	
ORIGINAL BYLAWS SAY THAT NO LESS THAN ONE-THIRD OF THE BOARD SHAI	L_BE
RESIDENTS OF THE STATE OF HAWAII. THE AMENDED BYLAWS JUST SAY THE	HAT_THERE
SHALL BE MEANINGFUL REPRESENTATION OF TRUSTEES FROM HAWAII. THE	ORIGINAL
BYLAWS STATE THE TERM OF OFFICE SHALL BE 3 YEARS. THE AMENDED BY	ZLAWS
STATES THAT THE TERM OF OFFICE IS 2 YEARS OR UNTIL THEIR SUCCESSO	DRS_ARE
ELECTED AND QUALIFIED. TRUSTEES MAY BE ELECTED FOR 2 SUCCESSIVE	2 YEAR
TERMS. (THE AMENDED BYLAWS ALSO STATE THAT THE BOARD MAY DESIGNATE.)	ATE A
TRUSTEE EMERITUS, BUT OF COURSE, THIS IS A NONVOTING MEMBER SO I	THINK
NOT SIGNIFICANT CHANGE?)	

Name of the organization	Employer identification number
JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE	23-7156685
3. THE NUMBER, COMPOSITION, QUALIFICATIONS, AUTHORITY, OR DUTIES O	F_THE
ORGANIZATION'S OFFICERS OR KEY EMPLOYEES;	
THE ORIGINAL BYLAWS LIST A CHAIRMAN, VICE-CHAIRMAN, SECRETARY, TR	EASURER
AND SUCH ASSISTANT SECRETARIES AND ASSISTANT TREASURERS AS THE BO	ARD
DEEMS PROPER. THE AMENDED BYLAWS ALLOW THAT THERE MAY BE MORE TH	AN ONE
VICE-CHAIRMAN. THE ORIGINAL BYLAWS SAYS THAT THE BOARD MAY APPOI	NT_VICE
PRESIDENTS. THE AMENDED BYLAWS INSTEAD STATE THAT THE BOARD MAY	APPOINT
OTHER ADMINISTRATORS, INCLUDING THE CHIEF OPERATING OFFICER, CHIE	<u>F</u>
FINANCIAL OFFICER, AND VICE PRESIDENT(S).	
4. THE PROVISIONS TO AMEND THE ORGANIZING OR ENABLING DOCUMENT OR	BYLAWS;
THE ORIGINAL BYLAWS STATE THAT NEW BYLAWS MAY BE ADOPTED OR THE C	URRENT
BY-LAWS AMENDED OR REPEALED BY A VOTE OF NOT LESS THAN TWO-THIRDS	OF THE
MEMBERS PRESENT OR BY PROXY AT ANY ANNUAL OR SPECIAL MEETING OF T	HE BOARD
AT WHICH A QUORUM OF TWO-THIRDS OF THE BOARD IS PRESENT, OR BY TH	E
WRITTEN CONSENT OF SUCH MEMBERS. THE AMENDED BYLAWS CHANGED THIS	_TO_A
MAJORITY OF THE BOARD.	·
5. THE QUORUM, VOTING RIGHTS, OR VOTING APPROVAL REQUIREMENTS OF T	HE
GOVERNING BODY MEMBERS OR THE ORGANIZATION'S STOCKHOLDERS OR MEMB	ERSHIP;
THE AMENDED BYLAWS STATES THAT IN NO EVENT MAY THE ARTICLES OF	
INCORPORATION OR BYLAWS AUTHORIZE A QUORUM OF FEWER THAN THE GREA	
ONE-THIRD OF THE NUMBER OF TRUSTERS IN OFFICE OR TWO TRUSTERS. T	

Name of the organization	Employer identification number
JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE	23-7156685
AMENDED BYLAWS ALSO STATE THAT VOTING BY PROXY SHALL NOT	BE PERMITTED.

#### SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service Name of estate or trust

## **Capital Gains and Losses**

► Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

OMB No 1545-0092

Employer identification number

2008

	APAN-AMERICA INSTITUTE OF MA		CIENCE		23-7156685	
	: Form 5227 filers need to complete only P		- · · - · · · · · · · · · · · · · · · ·			
Par	t I Short-Term Capital Gains and L	osses - Assets	Held One Ye	ar or Less		
	(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr )	(c) Date sold (mo , day, yr )	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a						
	Enter the short-term gain or (loss), if any,	from Schedule D	-1. line 1b	·	11	b
2	Short-term capital gain or (loss) from For					
3	Net short-term gain or (loss) from partner					
4	Short-term capital loss carryover Enter the	ne amount, if any	y, from line 9 of	the 2007 Capital Los	ss	,
5	Carryover Worksheet	nes 1a through 4	ın column (f)	Enter here and on hi	ne 13,	
Dat	column (3) on the back	os - Assats Hali	More Than Or			<del></del>
· a	(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo , day, yr )		(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	s (f) Gain or (loss) for the entire year Subtract (e) from (d)
6 a						
_LC	DNG-TERM CAPITAL GAIN DIVIDEN	IDS			····	1,740.
	4,,4114.4					
b	Enter the long-term gain or (loss), if any,	from Schedule D	1, line 6b		6	b
7	Long-term capital gain or (loss) from For	ms 2439, 4684,	6252, 67 <b>8</b> 1, ar	nd 8824		
8	Net long-term gain or (loss) from partners	ships, S corporat	ions, and other	estates or trusts	8	
9	Capital gain distributions				9	
10	Gain from Form 4797, Part I				10	)
11	Long-term capital loss carryover Enter the Carryover Worksheet				<u>1</u> 1	( )
12	Net long-term gain or (loss). Combine lin- column (3) on the back	=			ľ	1,740.
For	Paperwork Reduction Act Notice, see the Inst	ructions for Form 1	041.		Sched	ule D (Form 1041) 2008

	till Summary of Parts I and II	$\neg \tau$	(1) Repeticionical	(2) Entate	Page
Fall	Caution: Read the instructions before completing this part		(1) Beneficiaries (see page 5)	(2) Estate' or trust's	1 (3) (6)
13		3	(oco page o)	0, 1, 40, 10	
	Net long-term gain or (loss):				
		4a			1,740
b		4b			1,740
	28% rate gain				
15		5			1,740
	e: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 9 or t V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part	990-			olumn (2), are net gains, go
Par	t IV Capital Loss Limitation				
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part	I, lin	e 4c, if a trust), the sn	naller of	
a	The loss on line 15, column (3) or b \$3,000 a. If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1,				<b>;</b>  (
Note	If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1,	, line	22 (or Form 990-T, III	ne 34), is a loss,	, complete the Capital Loss
	t V Tax Computation Using Maximum Capital Gains Rates		<del></del>		<u></u>
_	n 1041 filers. Complete this part only if both lines 14a and 15 in column	n (2)	0.00 0.000 0.00 0.00	aunt in antara	d in Bort Lar Bort II and
	e is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more t			iount is entere	ed in Part I of Part II and
	tion: Skip this part and complete the worksheet on page 8 of the instruction				
	ther line 14b, col (2) or line 14c, col (2) is more than zero, or				
• B	oth Form 1041, line 2b(1), and Form 4952, line 4g are more than zero				
	n 990-T trusts. Complete this part only if both lines 14a and 15 are g				
	orm 990-T, and Form 990-T, line 34, is more than zero. Skip this part a	and	complete the works	sheet on page	8 of the instructions if
eithe	er line 14b, col (2) or line 14c, col (2) is more than zero				
17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)		. 17		
18	Enter the smaller of line 14a or 15 in column (2)				
	but not less than zero			ŀ	
19	Enter the estate's or trust's qualified dividends			ļ	
	from Form 1041, line 2b(2) (or enter the qualified				
	dividends included in income in Part I of Form 990-T) . 19		_		
20	Add lines 18 and 19				
21	If the estate or trust is filing Form 4952, enter the				
	amount from line 4g, otherwise, enter -0 ▶ 21				
22	Subtract line 21 from line 20 If zero or less, enter -0		. 22		
23	Subtract line 22 from line 17 If zero or less, enter -0		. 23		
				+	
24	Enter the smaller of the amount on line 17 or \$2,200		. 24		
25	Is the amount on line 23 equal to or more than the amount on line 24?				
	Yes. Skip lines 25 and 26, go to line 27 and check the "No" box.				
	No. Enter the amount from line 23				
26	Subtract line 25 from line 24		. 26		
27	Are the amounts on lines 22 and 26 the same?				
	Yes. Skip lines 27 thru 30, go to line 31	2	27		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)		. 28		
				ļ	
29	Subtract line 28 from line 27				
30	Multiply line 29 by 15% ( 15)			30	)
31	Figure the tax on the amount on line 23 Use the 2008 Tax Rate Sche				
	the Schedule Ginstructions)			31	<u> </u>
32	Add lines 30 and 31			32	2
33	Figure the tax on the amount on line 17 Use the 2008 Tax Rate Sche	edule	e for Estates and Tri	usts (see	1

33

the Schedule Ginstructions)

Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on line 1a of

Schedule G, Form 1041 (or line 36 of Form 990-T)........

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

JAIMS, A PIONEER IN INTERCULTURAL MANAGEMENT EDUCATION, IS A PRIVATE, NONPROFIT, POSTGRADUATE INSTITUTE. OUR MISSION IS TO CONTRIBUTE TO HUMAN AND ECONOMIC DEVELOPMENT BY EDUCATING AND TRAINING INDIVIDUALS TO BE EFFECTIVE KNOWLEDGE-BASED LEADERS IN AN INCREASINGLY INTERDEPENDENT GLOBAL ECONOMY.

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-				
-	(A)	(B)	(C)	(D)
	TOTAL	RELATED OR	UNRELATED	EXCLUDED
DESCRIPTION	REVENUE	EXEMPT REVENUE	BUSINESS REV.	REVENUE
				1 1 1 1 1 1 1
DIVIDENDS	4,625.			4,625.
INTEREST	8,111.			8,111.
TOTALS	12,736.			12,736.

7

	•			
8E7	000	1	000	

RENT AND ROYALTY INCOME

Taxpayer's Name									ing Number
JAPAN-AMERICA IN	STITUTE OF	<u>MANAG</u>	<u>EMEN</u>	T S	CIENCE		2	<u>3-71</u>	56685
DESCRIPTION OF PROPERTY									
GROSS RENTS	<del> </del>					·	<del></del>		· <del>······</del>
<del></del>	ctively participate in t	•			*****			т	
REAL RENTAL INCO	ME				• • • • • • • • • •	• • •		$\dashv$	
OTHER INCOME	NATT.					1.5			
ROOM RENTAL INCO	MF				_	15	5,555	-	
								$\dashv$	15 555
TOTAL GROSS INCOME			• • • •	· · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	• • • •	+	<u> 15,555.</u>
OTHER EXPENSES:							0.00		
<u>TAXES</u>	<del></del>						,898		
		<del></del>						$\dashv$	
		<del></del>						-	
				-			<del> </del>	-	
	·				· · · · · · · · · · · · · · · · · · ·	<del></del>		$\dashv$	
						-		$\dashv$	
								-	
		•							
DEPRECIATION (SHOWN BELOW	<b>M</b> )							-	
LESS Beneficiary's Portion	······································		• • • •	• • •	•			-	
AMORTIZATION								-	
LESS: Beneficiary's Portion								-	
DEPLETION					-			-	
LESS: Beneficiary's Portion								_	
TOTAL EXPENSES							<del></del>	-	1,898.
TOTAL RENT OR ROYALTY INCO	OME (LOSS) · · · ·		 						13,657.
Less Amount to	J				·				13,037.
Rent or Royalty									
Depreciation								_	
Depletion								_	
Investment Interest Expense								_	
Other Expenses							_	_	
Net Income (Loss) to Others									
Net Rent or Royalty Income (Los	s)								13,657.
Deductible Rental Loss (if Applic	able)								
SCHEDULE FOR DEPRECI									
(a) Description of property	(b) Cost or unadjusted basis	(c) Date acquired	(d) ACRS des	(e) Bus %	(f) Basis for depreciation	(g) Depreciation in prior years	(h) Method	(i) Life or rate	(j) Depreciation for this year
							<del> </del>		
				-	-		-		
				<del> </del>			<del> </del>		
			<del>                                     </del>	-			<u> </u>		
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	<del> </del>	_							
ISA Totals									

#### SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

ROOM RENTAL INCOME

15,555. 15,555. ==========

#### RENT AND ROYALTY SUMMARY

PROPERTY	TOTAL INCOME	DEPLETION/ DEPRECIATION	OTHER EXPENSES	ALLOWABLE NET INCOME
GROSS RENTS	15,555.		1,898.	13,657.
TOTALS	15,555.	=======	1,898.	13,657.

\_\_\_\_\_

#### FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES \_\_\_\_\_\_\_

		BEGINNING	ENDING	COST
DESCRIPTION		BOOK VALUE	BOOK VALUE	OR FMV
MONEY MARKET FUND		26,037.	29,134.	FMV
MUTUAL FUNDS		211,953.	186,911.	FMV
ANNUITY		17,863.	18,415.	FMV
CERTIFICATE OF DEPOSITS		NONE	36,546.	FMV
	TOTALS	255,853.	271,006.	
			=============	

## 5888 Form

(Rev April 2008)

Department of the Treasury

# Application for Extension of Time To File an Exempt Organization Return

▶	File	а	separate	applica	tion for	each	return
_	1 110	ш	Schalate	applica		Cacii	CCC

OMB No 1545-1709

Internal Revenue S	ervice Prile a Separate application for each return	
<ul> <li>If you are f</li> </ul>	iling for an Automatic 3-Month Extension, complete only Part I and check this box	لما ◄
	iling for an <mark>Additional (Not Automatic) 3-Month Extension, complete only Part II</mark> (on pag <i>te Part II unless</i> you have already been granted an automatic 3-month extension on a pre	
Part I Auto	matic 3-Month Extension of Time. Only submit original (no copies needed).	
	required to file Form 990-T and requesting an automatic 6-month extension - check this b	oox and complete
•	orations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to a come tax returns	request an extension of
Electronic Filing one of the relectronically returns, or a c	ng (e-file). Generally, you can electronically file Form 8868 if you want a 3-month aut turns noted below (6 months for a corporation required to file Form 990-T). However if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms omposite or consolidated From 990-T. Instead, you must submit the fully completed and the details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Co.	er, you cannot file Form 8868 990-BL, 6069, or 8870, group d signed page 2 (Part II) of Form
Type or	Name of Exempt Organization	Employer identification number
print	JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE	23-7156685
File by the	Number, street, and room or suite no. If a P.O. box, see instructions	
due date for	6660 HAWAII KAI DRIVE	
filing your	City, town or post office, state, and ZIP code. For a foreign address, see instructions	<del></del>
retum See Instructions		
Charle tuna	HONOLULU, HI 96825	
	of return to be filed (file a separate application for each return)	4700
X Form 990	<del>  </del>	rm 4720
Form 990		rm 5227
Form 990	<del></del>	rm 6069
Form 990	)-PF Form 1041-A Fo	rm 8870
<ul> <li>If the organ</li> <li>If this is for for the whole on names and El</li> </ul>	No ▶ 808 395-2314  FAX No ▶  nization does not have an office or place of business in the United States, check this box in a Group Return, enter the organization's four digit Group Exemption Number (GEN) group, check this box ▶ ☐ . If it is for part of the group of the group of the group of the group of the group of the group of the group of the g	If this is and attach a list with the
until for the or ▶		named above The extension is
<b>▶</b> X	tax year beginning 04/01, 2008, and ending	03/31 · 2009  Change in accounting period
	c year is for less than 12 months, check reason Initial return Final return	
nonrefun	pplication is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax idable credits. See instructions	3a \$ NONE
	oplication is for Form 990-PF or 990-T, enter any refundable credits and estimated tax p	I I
	clude any prior year overpayment allowed as a credit	3b \$ NONE
	Due. Subtract line 3b from line 3a Include your payment with this form, or, if required D coupon or, if required, by using EFTPS (Electronic Federal Tax Payment Systems).	· I I
Caution. If you for payment in	u are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-Einstructions	O and Form 8879-EO
For Privacy A	act and Panerwork Reduction Act Notice see Instructions	Form 8868 (Rev. 4-2008)

Form 8	868 (Rev	4-2009)									P	age 2
• If y	you`are	filing for an Additiona	l (No	t Automatic) 3-Month E	xtension, comp	lete only	y Part II a	and check this b	oox		▶	Х
Note	Only	complete Part II if you	have	already been granted a	in automatic 3-m	onth ex	tension o	on a previously f	filed Fo	rm 88	368	
• If y	you are	filing for an Automatic	3-M	lonth Extension, compl	ete only Part I (c	n page	1)					
Par	t II A	dditional (Not Au	tom	atic) 3-Month Exten	sion of Time	. Only	file the	original (no d	copies	, nec	eded)	
Туре	or	Name of Exempt Organi	zation	1				Employer ide	ntıfıcatio	on nur	mber	
print				STITUTE OF MANAG		CE		23-7156				
File by	the	Number, street, and roo	m or s	suite no If a P O box, see in	structions			For IRS use or	nly			
extend due d		6660 HAWAII K	AI I	DRIVE								
filing t	the	City, town or post office	, stat	e, and ZIP code For a foreig	n address, see inst	ructions						
instru		HONOLULU, HI	9682	25								
Chec	ck type	of return to be filed (	Fi <u>le</u> a	separate application for	r each return)				_			
X	Form	990		Form 990-PF				Form 1041-A	. ]	F	Form 606	,9
	Form	990-BL		Form 990-T (sec 401	(a) or 408(a) trus	st)		Form 4720	į	F	Form 887	0
		990-EZ		Form 990-T (trust other				Form 5227				
STO	P! Do r	not complete Part II i	you	were not already gran	ted an automat	ic 3-mo	nth exte	nsion on a pre	viously	filec	d Form 8	868.
• Th	ie book	s are in the care of	R	ENEE_NAGAOKA								
		ne No ▶ <u>808 395</u>			FAX No						1	
• If t	the org	anization does not hav	e an	office or place of busine	ess in the United	States, o	check this	sbox			▶	Ш
				e orga <u>niza</u> tion's four digi					If this			
for t	he who	le group, check this bo	×	. ▶ . If it is for par	t of the group, cl	heck this	s box	. ▶ Land a	ttach a			
list w	vith the	names and EINs of a	l mer	mbers the extension is for	<u> </u>							
4	l requ	est an additional 3-mo	nth e	xtension of time until _	02/15/2010							
5	For ca	alendar year , o	or oth	ner tax year beginning _	04/01/2008		_ and er	nding <u>03/31</u>				
6	if this	tax year is for less tha	n 12	months, check reason	Initial return	ı 🔲	Final ret	urn 💹 Cha	ange in	acco	ounting pe	rıod
7	State	in detail why you need	the e	extension <u>ADDITION</u>	AL TIME IS	NEEDE	D TO	SATHER INFO	DRMAT	ION		
	NECE:	SSARY TO PREPAR	E. A	COMPLETE AND ACC	CURATE RETU	RN.						
		·			<del></del>							
8a	If this	application is for For	m 99	0-BL, 990-PF, 990-T, 4	720, or 6069, e	enter the	e tentativ	∕e tax, less any	'			
	nonre	fundable credits. See i	nstru	ctions						\$	NC	ONE
b	If this	application is for Form	1 990	)-PF, 990-T, 4720, or 60	)69, enter any re	efundabl	le credits	and estimated				
	tax pa	ayments made Includ	e an	y prior year overpayme	ent allowed as	a credit	and an	y amount paid	<u>ا</u>			
	previo	ously with Form 8868			·-·				8 b	\$	NC	ONE_
С	Balan	ce Due. Subtract line	3b fro	om li <mark>ne 8a Include</mark> your	payment with t	his form	, or, if re	quired, deposit	t			
	with F	TD coupon or, if requi	ed, b	y using EFTPS (Electron	ıc Federal Tax Pa	ayment S	System)	See instructions	8 c	\$_	NC	ONE.
				Signa	ture and Veri	ficatio	n					
				e examined this form, includir	ng accompanying so	hedules a	nd stateme	nts, and to the be	st of my	know	/ledge and l	belief,
it is tr	ue, corre	ct, and complete and that I a	m autr	norized to prepare this form								
		Alla Lina	-A	_		CRF	_					
Signa	ture 🕨	Alea Wh	ar		Title ▶	<u> </u>	`	Di	ate 🕨	"11	wog	
		KPMG LLP							For	n 886	68 (Rev 4-2	2009)
		P.O. BOX 4150										

HONOLULU, HI 96812-9972

KPMG P.O. Box 4150 Honolulu, Hawaii 96812-4150 Emp. Ident. No.: 13-5565207