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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)

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

A For the 2009 calendar year, or tax year beginning

4/1/2009

, and ending

3/31/2010

B Check if applicable

 Address change Name change Initial return Terminated Amended return Application pendingPlease  
use IRS  
label or  
print or  
type  
See  
Specific  
Instruc-  
tions

C Name of organization THE JBA FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

D Employer identification number

95-4066415

1411 WEST 190TH STREET

E Telephone number

310-515-9522

City or town, state or country, and ZIP + 4

GARDENA CA 90248

G Gross receipts \$

130,855

I Tax-exempt status  501(c) ( 3 ) ◀ (insert no)  4947(a)(1) or  527H(a) Is this a group return for affiliates?  Yes  No

J Website: ► N/A

H(b) Are all affiliates included?  Yes  No

If "No," attach a list (see instructions)

K Form of organization  Corporation  Trust  Association  Other ►

L Year of formation 1986

M State of legal domicile CA

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: To promote and support educational activities, studies and achievements relating to economic, cultural and scientific relations and exchanges between the US and Japan; and to promote and support non-profit charitable organizations whose work benefits the welfare of the Japanese American community and/or the general community of Southern California		
	2	Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
Revenue	3	Number of voting members of the governing body (Part VI, line 1a)	3	3
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	2
	5	Total number of employees (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	40
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year 24,417	Current Year 59,611
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,598	1,804
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	40,162
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	31,015	101,577
Net Assets or Fund Balances	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	25,137	20,390
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25)	0	0
	17	Other expenses (Part IX, column (A), lines 11a-11d, line 24)	65,762	10,788
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	90,899	31,178
	19	Revenue less expenses. Subtract line 18 from line 12	-59,884	70,399
	20	Total assets (Part X, line 16)	Beginning of Current Year 476,805	End of Year 553,204
	21	Total liabilities (Part X, line 26)	2,355	5,355
	22	Net assets or fund balances Subtract line 21 from line 20	474,450	547,849

## 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  
HereDate  
11/9/10

Signature of officer

MR. YUJI TAKAHASHI

Secretary/Treasurer

Type or print name and title

Paid  
Preparer's  
Use OnlyPreparer's  
signature

Date

11/8/2010

Check if  
self-  
employedPreparer's identifying number  
(see instructions)Firm's name (or yours  
if self-employed),  
address, and ZIP + 4Winifred Chow, CPA dba Joe Uematsu and Co.  
555 W. 5th St., #3100, Los Angeles, CA 90013

EIN

► 95-4411615

Phone no

► (213) 622-1354

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  NoFor Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.  
(HTA)

Form 990 (2009)

**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission:

To promote and support educational activities, studies and achievements relating to economic, cultural and scientific relations and exchanges between the US and Japan; and to promote and support non-profit charitable organizations whose work benefits the welfare of the Japanese American community and/or the general community of Southern California

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

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

Yes  No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ..... ) (Expenses \$ ..... 0 including grants of \$ ..... 20,390 ) (Revenue \$ ..... 57,277 )

Educational contributions are made by JBA members to various educational institutions and organizations in the Southern California area to contribute toward the education of their children in the United States.

4b (Code: ..... ) (Expenses \$ ..... 4,274 including grants of \$ ..... 0 ) (Revenue \$ ..... 69,440 )

Send US educators to Japan to give them educational and cultural insight into the country for promoting US Japan relations - In 2009, although expenses were incurred the program was not held due to the spring 2009 influenza epidemic

4c (Code: ..... ) (Expenses \$ ..... 0 including grants of \$ ..... 0 ) (Revenue \$ ..... 0 )

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

(Expenses \$ ..... 0 including grants of \$ ..... 0 ) (Revenue \$ ..... 0 )

4e Total program service expenses ► 4,274

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .

2 Is the organization required to complete Schedule B, Schedule of Contributors?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .

5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .

6 Did the organization maintain any donor advised funds or any similar funds or 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 . . . . .

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .

10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .

11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .

- Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .
- Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .
- Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .
- Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .
- Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .
- Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X . . . . .

12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .

12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional . . . . .

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I . . . . .

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I . . . . .

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .

	Yes	No
1	X	
2	X	
3		X
4		X
5		
6		X
7		X
8		X
9		X
10		X
11		X
12		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18	X	
19		X
20		X

## Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States 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 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a X	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b X	
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, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27 X	
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	28a X	
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b X	
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c X	
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29 X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32 X	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33 X	
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	34 X	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	35 X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	36 X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37 X	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	38 X	
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O		

**Part V 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 U.S. Information Returns. Enter -0- if not applicable.	1a	1
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
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	X
b	If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.	5a	X
5b		5b	X
5c		5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7e	X
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	8	
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
a	Did the organization make any taxable distributions under section 4966?	10a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10	<b>Section 501(c)(7) organizations.</b> Enter:	11a	
a	Initiation fees and capital contributions included on Part VIII, line 12	11b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
11	<b>Section 501(c)(12) organizations.</b> Enter:	12b	
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

**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

**Section A. Governing Body and Management**

1a Enter the number of voting members of the governing body . . . . . **1a** 3  Yes  No

b Enter the number of voting members that are independent . . . . . **1b** 2  Yes  No

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . **2** X

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . **3** X

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . . **4** X

5 Did the organization become aware during the year of a material diversion of the organization's assets? . . . . . **5** X

6 Does the organization have members or stockholders? . . . . . **6** X

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . . **7a** X

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . . **7b** X

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: . . . . . **8a** X **8b** X

a The governing body? . . . . . **8a** X

b Each committee with authority to act on behalf of the governing body? . . . . . **8b** X

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . . **9a** X

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

10a Does the organization have local chapters, branches, or affiliates? . . . . . **10a** X

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? . . . . . **10b**

11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . . **11** X

11A Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . . **11A**

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . . **12a** X

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . **12b**

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . . **12c**

13 Does the organization have a written whistleblower policy? . . . . . **13** X

14 Does the organization have a written document retention and destruction policy? . . . . . **14** X

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? . . . . . **15a** X **15b** X

a The organization's CEO, Executive Director, or top management official. . . . . **15a** X

b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions.) . . . . . **15b** X

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . **16a** X

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 the organization's exempt status with respect to such arrangements? . . . . . **16b**

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ► CA

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

Own website  Another's website  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: ► ORGANIZATION ( )  
ORGANIZATION ADDRESS,

## **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. Report compensation for the calendar year ending with or within the organization's tax year. 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. Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's **current** key employees. 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

**Q** **Classification** If the position is held by a person who is not compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee

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

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

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person.

	Yes	No
3		X
4		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

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 VIII

## Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f.	1a 1b 1c 1d 1e 1f	0 0 2,384 0 0 57,227			
	h Total. Add lines 1a-1f		\$ 0		59,611	
Program Service Revenue			Business Code			
	2a b c d e f All other program service revenue g Total. Add lines 2a-2f			0 0 0 0 0 0 0		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6a Gross Rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8a Gross income from fundraising events (not including \$ 13,650 of contributions reported on line 1c) See Part IV, line 18 b Less: direct expenses c Net income or (loss) from fundraising events 9a Gross income from gaming activities. See Part IV, line 19. b Less: direct expenses c Net income or (loss) from gaming activities 10a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory 11a b c d All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions.	(i) Real 0 0 0 0  (ii) Personal 0 0 0 0  (i) Securities 0 0 0  (ii) Other 0 0 0  a 69,440 b 29,278  a 0 b 0  a 0 b 0  a 0 b 0  Miscellaneous Revenue	1,804 0 0 1,804			
		Business Code				
	11a b c d All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions.		0 0 0 0 0 101,577		0	0 1,804

**Part IX Statement of Functional Expenses**

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 .	20,390	20,390		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 .	0			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 .	0			
4 Benefits paid to or for members .	0			
5 Compensation of current officers, directors, trustees, and key employees .	0			
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 .	0			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) .	0			
9 Other employee benefits .	0			
10 Payroll taxes .	0			
11 Fees for services (non-employees)				
a Management .	0			
b Legal .	0			
c Accounting .	3,000		3,000	
d Lobbying .	0			
e Professional fundraising services See Part IV, line 17 .	0			
f Investment management fees .	0			
g Other .	0			
12 Advertising and promotion .	0			
13 Office expenses .	45	45		
14 Information technology .	0			
15 Royalties .	0			
16 Occupancy .	0			
17 Travel .	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .	0			
19 Conferences, conventions, and meetings .	1,044	1,044		
20 Interest .	0			
21 Payments to affiliates .	0			
22 Depreciation, depletion, and amortization .	0	0	0	0
23 Insurance .	0			
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Tax and License .	35		35	
b Credit Card commission/bank charges .	310	264	46	
c Printing .	798	798		
d Freight, Delivery & Postage .	1,282	250	1,032	
e USEJ Program 2009 cancellation costs .	4,274	4,274		
f All other expenses .	0			
25 Total functional expenses. Add lines 1 through 24f	31,178	27,065	4,113	0
26 Joint costs. Check here ► <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation .				

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	52,883	1	153,204
	2 Savings and temporary cash investments	423,922	2	400,000
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	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	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	0		
	b Less: accumulated depreciation	0	10c	0
	11 Investments—publicly traded securities	0	11	0
	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	0	15	0
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>476,805</b>	<b>16</b>	<b>553,204</b>
Liabilities	17 Accounts payable and accrued expenses	2,355	17	5,355
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	
	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 Complete Part X of Schedule D	0	25	0
	<b>26 Total liabilities.</b> Add lines 17 through 25	<b>2,355</b>	<b>26</b>	<b>5,355</b>
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/></b> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	474,450	27	547,849
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/></b> 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	<b>474,450</b>	<b>33</b>	<b>547,849</b>
	<b>34 Total liabilities and net assets/fund balances</b>	<b>476,805</b>	<b>34</b>	<b>553,204</b>

**Part XI Financial Statements and Reporting**

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?

b Were the organization's financial statements audited by an independent accountant?

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.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:  Separate basis  Consolidated basis  Both consolidated and separate basis

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	X	
3a		X
3b		

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

THE JBA FOUNDATION

Employer identification number

95-4066415

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

The organization is not a private foundation because it is. (For lines 1 through 11, check only one box)

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

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(IV) Is the organization in col (I) listed in your governing document?		(V) Did you notify the organization in col (I) of your support?		(VI) Is the organization in col (I) organized in the U.S.?		(VII) Amount of support
			Yes	No	Yes	No	Yes	No	
									0
									0
									0
									0
									0
<b>Total</b>									0

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants") . . . . .	0	0				0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0				0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0				0
<b>4 Total.</b> Add lines 1 through 3 . . . . .	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4 . . . . .	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	0	0				0
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	0	0				0
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						0
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						► <input type="checkbox"/>

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

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	0.00%
15 Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	15	0.00%
<b>16a 33 1/3% support test-2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		► <input type="checkbox"/>
<b>b 33 1/3% support test-2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		► <input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test-2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. . . . .		► <input type="checkbox"/>
<b>b 10%-facts-and-circumstances test-2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. . . . .		► <input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a ,or 17b, check this box and see instructions . . . . .		► <input type="checkbox"/>

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

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")	100,703	26,132	25,220	21,100	59,611	232,766
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	89,503	109,591	106,487	3,317	69,440	378,338
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0				0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0				0
6 <b>Total.</b> Add lines 1 through 5	190,206	135,723	131,707	24,417	129,051	611,104
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0		0
c Add lines 7a and 7b	0	0	0	0	0	0
8 <b>Public support</b> (Subtract line 7c from line 6.)						611,104

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	190,206	135,723	131,707	24,417	129,051	611,104
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,684	13,067	18,106	6,597	1,804	46,258
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	6,684	13,067	18,106	6,597	1,804	46,258
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0				0
13 <b>Total support</b> (Add lines 9, 10c, 11, and 12)	196,890	148,790	149,813	31,014	130,855	657,362
14 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						► <input type="checkbox"/>

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

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	92.96%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	92.50%

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

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	7.04%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	7.42%
19a <b>33 1/3% support tests—2009.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b <b>33 1/3% support tests—2008.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
20 <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		► <input type="checkbox"/>

## Part IV

**Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Department of the Treasury  
Internal Revenue Service

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

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

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

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

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

**Name of the organization**

## THE JBA FOUNDATION

**Employer identification number**

95-4066415

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

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

<b>a</b> <input type="checkbox"/> Mail solicitations	<b>e</b> <input type="checkbox"/> Solicitation of non-government grants
<b>b</b> <input type="checkbox"/> Internet and email solicitations	<b>f</b> <input type="checkbox"/> Solicitation of government grants
<b>c</b> <input type="checkbox"/> Phone solicitations	<b>g</b> <input type="checkbox"/> Special fundraising events
<b>d</b> <input type="checkbox"/> In person solicitations	

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

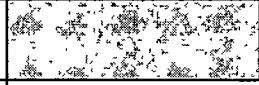
**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

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

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

		(a) Event #1 Golf Tournament Fun (event type)	(b) Event #2 _____ (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . . . .	83,090	0	0	83,090
	2 Less Charitable contributions . . . . .	13,650	0	0	13,650
	3 Gross income (line 1 minus line 2) . . . . .	69,440	0	0	69,440
Direct Expenses	4 Cash prizes . . . . .	195	0	0	195
	5 Noncash prizes . . . . .	6,674	0	0	6,674
	6 Rent/facility costs . . . . .	22,409	0	0	22,409
	7 Food and beverages . . . . .	0	0	0	0
	8 Entertainment . . . . .	0	0	0	0
	9 Other direct expenses . . . . .	0	0	0	0
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .				► ( 29,278)
	11 Net income summary Combine line 3, column (d), and line 10 . . . . .				► 40,162

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue . . . . .				0
Direct Expenses	2 Cash prizes . . . . .				0
	3 Noncash prizes . . . . .				0
	4 Rent/facility costs . . . . .				0
	5 Other direct expenses . . . . .				0
	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) . . . . .				► ( 0)
	8 Net gaming income summary. Combine line 1, column d, and line 7 . . . . .				► 0

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

a Is the organization licensed to operate gaming activities in each of these states? . . . . .  
b If "No," explain:

.....

<input type="checkbox"/>	<input type="checkbox"/>
9a	

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain:

.....

<input type="checkbox"/>	<input type="checkbox"/>
10a	

11 Does the organization operate gaming activities with nonmembers? . . . . .

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .

<input type="checkbox"/>	<input type="checkbox"/>
11	
<input type="checkbox"/>	<input type="checkbox"/>
12	

		Yes	No
13	Indicate the percentage of gaming activity operated in	13a	%
	a The organization's facility	13b	%
	b An outside facility		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records.		
	Name ►		
	Address ►		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
	b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
	c If "Yes," enter name and address of the third party.		
	Name ►		
	Address ►		
16	Gaming manager information.		
	Name ►		
	Gaming manager compensation ► \$ 0		
	Description of services provided ►		
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
17	Mandatory distributions:	17a	
	a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		
	b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$		



**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

**Part IV** **Supplemental Information** Complete this part to provide the information required in Part I line 2 and any other additional information

Part 1 line 2 All contributions are made to qualified educational institutions to ensure that funds

are distributed based on the Foundation's charitable purpose

**SCHEDULE O  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
► Attach to Form 990.

OMB No 1545-0047

**2009**Open to Public  
Inspection

Name of the organization

**THE JBA FOUNDATION**

Employer identification number

**95-4066415**

Form 990 Part VI Section B Line 11A Form 990 is presented to the governing body before it is filed. All parties may review the form and present any questions and/or issues that they have with the return. All questions and/or issues are reviewed with the preparer and any changes are made as necessary before final filing.

Form 990 Part VI Section B Line 12-14 The organization currently does not have a formal

written conflict of interest, whistleblower or document retention policy. As the governing

body has a fiduciary duty to the Foundation, these policies are currently upheld by the

officers but have not been formally documented. Currently, the Foundation is in the process of

finalizing the formal written policies.

Form 990 Part VI Section B Line 15 The JBA Foundation does not pay any compensation to its

governing body. There are no employees of the organization. All services are performed on a

voluntary basis.

Form 990 Part VI Section C Line 19 Currently, the Foundation does not make its governing

documents or financial statements available to the general public. The Foundation will provide

the governing documents upon request to members of JBA and the financial statements are

available for viewing by the members of JBA on their website

Form 990 Part XI Line 2C The Foundation enlists the assistance of the officers (namely the

Secretary/Treasurer) to work with the independent accountant on the compilation of its

financial statements. The accounting firm is approved by the governing body of the

organization. In addition, upon initial review of the financial statements by the

secretary/treasurer, they are presented to the other officers for final review and approval

before issuance

**Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)**

Identification

## on of Related Organizations

Because it had one or more related organizations treated as a partnership during the tax year.

the command of **gymnastics** (muscular exercise) and **camp** (complete in the organization, answered by the command it had on men).

Part IV

**Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to line 34 because it had one or more related organizations treated as a corporation or trust during the tax year )

## Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses
- q Other transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved
(1)	Japan Business Association of Southern California	m	0
(2)	Japan Business Association of Southern California	n	0
(3)			0
(4)			0
(5)			0
(6)			0

Part VI

## Unrelated Organizations Taxable as a Partnership

(Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.