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**Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2013****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

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

► Do not enter Social Security numbers on this form as it may be made public.

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

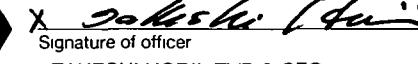
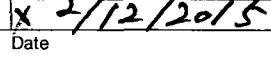
<b>A For the 2013 calendar year, or tax year beginning</b>		APRIL 1	, 2013, and ending	MARCH 31	, 2014
<b>B Check if applicable</b>		<b>C Name of organization</b> JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE			<b>D Employer identification number</b>
<input type="checkbox"/> Address change		Doing Business As			23-7156685
<input type="checkbox"/> Name change		Number and street (or P O box if mail is not delivered to street address)			<b>E Telephone number</b>
<input type="checkbox"/> Initial return		6660 HAWAII KAI DRIVE			808-395-2314
<input type="checkbox"/> Terminated		City or town, state or province, country, and ZIP or foreign postal code			
<input type="checkbox"/> Amended return		HONOLULU, HI 96825			<b>G Gross receipts \$</b> 1,242,506
<input type="checkbox"/> Application pending		F Name and address of principal officer TAKESHI HORII 6660 HAWAII KAI DRIVE, HONOLULU, HI 96825			<b>H(a) Is this a group return for subordinates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
					<b>H(b) Are all subordinates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
					If "No," attach a list (see instructions)
<b>I Tax-exempt status</b>		<input checked="" type="checkbox"/> 501(c)(3)	<input type="checkbox"/> 501(c) ( )	◀ (insert no)	<input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527
<b>J Website:</b>		► <a href="http://WWW.JAIMS.ORG">WWW.JAIMS.ORG</a>			
<b>K Form of organization</b>		<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Association	<input type="checkbox"/> Other ►
		<b>L Year of formation</b>		1972	<b>M State of legal domicile</b> HI

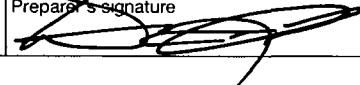
**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities	SEE SCHEDULE O	
	-----		
2	Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	26
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total 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
<b>Revenue</b>		<b>Prior Year</b>	<b>Current Year</b>
8	Contributions and grants (Part VIII, line 1h)	3,245	865,210
9	Program service revenue (Part VIII, line 2g)	796,462	287,816
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,950	9,459
11	Other revenue (Part VIII, column (A), lines 5, 6d, 6e, 9c, 10c, and 11e)	67,123	80,021
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	877,780	1,242,506
<b>Expenses</b>			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,229	4,586
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)	725,409	633,441
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ►	0	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,042,121	606,791
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,769,759	1,244,818
19	Revenue less expenses Subtract line 18 from line 12	(891,979)	(2,312)
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>
20	Total assets (Part X, line 16)	1,038,849	1,031,800
21	Total liabilities (Part X, line 26)	126,364	109,143
22	Net assets or fund balances Subtract line 21 from line 20	912,485	922,657

**Part II Signature Block**

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

<b>Sign Here</b>		
	Signature of officer TAKESHI HORII, EVP & CFO	Date FEB 10 2015
	Type or print name and title	Beginning of Current Year
		End of Year

<b>Paid Preparer Use Only</b>	Print/Type preparer's name ACCUTTY LLP	Preparer's signature 	Date FEB 10 2015	Check <input type="checkbox"/> if self-employed	PTIN P00037058
	Firm's name ► ACCUTTY LLP			Firm's EIN ►	20-5325889
	Firm's address ► 999 BISHOP ST, STE 1900, HONOLULU, HI 96713			Phone no	808-531-3400

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

 Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2013)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III 1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ 890,646 including grants of \$ 4,586) (Revenue \$ 287,816)

EDUCATIONAL PROGRAMS THAT EMPHASIZE THE QUALITIES ESSENTIAL FOR SUCCESS IN THE INTERNATIONAL AREA  
CROSS-CULTURAL SENSITIVITY, A SOLID UNDERSTANDING OF GLOBAL BUSINESS ISSUES, AND FOREIGN LANGUAGE  
COMPETENCY FOR CONDUCTING BUSINESS. ENROLLMENT OF APPROXIMATELY 83 STUDENTS. THE ORGANIZATION  
RECEIVED \$485,990 IN DONATED FACILITIES WHICH ARE PROPERLY EXCLUDED FROM FUNCTIONAL EXPENSES REPORTED IN  
PART IX. 85% OF THE DONATED FACILITIES ARE USED FOR PROGRAM SERVICES. WITH THE INCLUSION OF THIS DONATED  
COST, PROGRAM SERVICES EXPENSE AMOUNTS TO 75% OF TOTAL EXPENSE

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

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

4d Other program services (Describe in Schedule O)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► 890,646

**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* (see instructions)? . . . . .

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, or have a section 501(h) election in effect during the tax year? If "Yes," complete *Schedule C, Part II* . . . . .

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete *Schedule C, Part III* . . . . .

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete *Schedule D, Part I* . . . . .

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, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete *Schedule D, Part IV* . . . . .

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

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

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete *Schedule D, Part VI* . . . . .

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete *Schedule D, Part VII* . . . . .

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete *Schedule D, Part VIII* . . . . .

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete *Schedule D, Part IX* . . . . .

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete *Schedule D, Part X* . . . . .

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete *Schedule D, Part X* . . . . .

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

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing *Schedule D, Parts XI and XII* is optional . . . . .

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

14 a 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete *Schedule F, Parts I and IV* . . . . .

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete *Schedule F, Parts II and IV* . . . . .

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete *Schedule F, Parts III and IV* . . . . .

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

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 a Did the organization operate one or more hospital facilities? If "Yes," complete *Schedule H* . . . . .

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .

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

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

21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .

22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .

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 . . . . .

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 25a . . . . .

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .

25a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .

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 . . . . .

26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II . . . . .

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .

28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):

a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .

c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .

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 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 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .

b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .

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 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 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O . . . . .

	Yes	No
21	✓	
22	✓	
23	✓	
24a	✓	
24b		
24c		
24d		
25a	✓	
25b	✓	
26	✓	
27	✓	
28a	✓	
28b	✓	
28c	✓	
29	✓	
30	✓	
31	✓	
32	✓	
33	✓	
34	✓	
35a	✓	
35b		
36	✓	
37	✓	
38	✓	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

	Yes	No	
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	26	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			
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	26	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>			
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)?			
b If "Yes," enter the name of the foreign country: <i>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</i>			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
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 as charitable contributions?			
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
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?			
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
<b>8 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?			
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a Did the organization make any taxable distributions under section 4966?			
b Did the organization make a distribution to a donor, donor advisor, or related person?			
<b>10 Section 501(c)(7) organizations.</b> Enter.			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
<b>12a 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	12b		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a Is the organization licensed to issue qualified health plans in more than one state?			
<i>Note. See the instructions for additional information the organization must report on Schedule O.</i>			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	14a	<input checked="" type="checkbox"/>	
<i>b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O</i>	14b		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year. . . . .  
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.

1b Enter the number of voting members included in line 1a, above, who are independent . . . . .  
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? . . . . .  
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? . . . . .  
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .  
5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .  
6 Did the organization have members or stockholders? . . . . .  
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .  
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .  
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  
a The governing body? . . . . .  
b Each committee with authority to act on behalf of the governing body? . . . . .  
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. . . . .

	1a	3	Yes	No
	1b	3		
2			✓	
3			✓	
4			✓	
5			✓	
6			✓	
7a			✓	
7b			✓	
8a			✓	
8b			✓	
9			✓	

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

10a Did the organization have local chapters, branches, or affiliates?  
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.

12a Did the organization have a written conflict of interest policy? If "No," go to line 13  
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .

13 Did the organization have a written whistleblower policy? . . . . .  
14 Did the organization have a written document retention and destruction policy? . . . . .  
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?  
a The organization's CEO, Executive Director, or top management official . . . . .  
b Other officers or key employees of the organization . . . . .  
If "Yes" to line 15a or 15b, 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?  
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .

	Yes	No
10a		✓
10b		
11a		✓
12a	✓	
12b	✓	
12c	✓	
13	✓	
14	✓	
15a	✓	
15b	✓	
16a		✓
16b		

### Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website    Another's website    Upon request    Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► RENEE NAGAOKA, 6660 HAWAII KAI DRIVE, HONOLULU, HI 96825, 808-395-2314

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

 Check if Schedule O contains a response or note to any line in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer	Key employee	Highest compensated	Former	Individual trustee	Trustee			
(1) KAZUO ISHIDA CHAIRMAN EFF 7/01/13	1 00	✓						0	0	0
(2) H DAVID BESS, (FORMER VICE CHAIRMAN) TRUSTEE	1 00	✓						200	0	0
(3) NAOKI TANAKA TRUSTEE	1 00	✓						200	0	0
(4) BLAIR ODO PRESIDENT	40 00		✓					124,525	0	11,273
(5) TAKESHI HORII EVP, CFO, TREASURER & SECRETARY	40 00		✓					0	0	0
(6) NAOYUKI AKIKUSA, FORMER CHAIRMAN (TERM ENDED 6/30/13)	1 00	✓						0	0	0
(7) DISNADDA DISKUL, FORMER TRUSTEE (TERM ENDED 6/30/13)	1 00	✓						0	0	0
(8) WALTER A DODS, JR., FORMER TRUSTEE (TERM ENDED 6/30/13)	1 00	✓						200	0	0
(9) MASAMICHI OGURA, FORMER TRUSTEE (TERM ENDED 6/30/13)	1 00	✓						0	0	0
(10) KAZUICHI SAKAMOTO, FORMER TRUSTEE (TERM ENDED 6/30/13)	1 00	✓						200	0	0
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total . . . . .</b>								► 125,325		11,273
<b>c Total from continuation sheets to Part VII, Section A . . . . .</b>								►		
<b>d Total (add lines 1b and 1c) . . . . .</b>								► 125,325		11,273
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 0										
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual									<b>Yes</b>	<b>No</b>
3									3	✓
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual									4	✓
4										
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person									5	✓
<b>Section B. Independent Contractors</b>										
<b>1</b> Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.										
	<b>(A)</b> Name and business address							<b>(B)</b> Description of services		<b>(C)</b> Compensation
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►								0		

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	865,210			
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . . ►		865,210			
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2a</b> TUITION & BOOKS	900099	287,816	287,816		
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue .					
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . . ►		287,816			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ►		9,459		9,459	
	<b>4</b> Income from investment of tax-exempt bond proceeds ►					
	<b>5</b> Royalties . . . . . ►					
	<b>6a</b> Gross rents . . .	(i) Real 71,664				
	<b>b</b> Less: rental expenses					
	<b>c</b> Rental income or (loss)	71,664				
	<b>d</b> Net rental income or (loss) . . . . . ►		71,664			71,664
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
	<b>b</b> Less: cost or other basis and sales expenses .					
	<b>c</b> Gain or (loss) . . .					
	<b>d</b> Net gain or (loss) . . . . . ►					
	<b>8a</b> Gross income from fundraising events (not including \$ . . . of contributions reported on line 1c). See Part IV, line 18 . . . . . a					
	<b>b</b> Less: direct expenses . . . . . b					
	<b>c</b> Net income or (loss) from fundraising events . ►					
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . . a						
<b>b</b> Less: direct expenses . . . . . b						
<b>c</b> Net income or (loss) from gaming activities . ►						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . a						
<b>b</b> Less: cost of goods sold . . . . . b						
<b>c</b> Net income or (loss) from sales of inventory . . . . . ►						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b> FUJITSU SCHOLARSHIP PROGRAM	900099	6,000			6,000	
<b>b</b> VENDING MACHINE SALES	900099	1,771			1,771	
<b>c</b> CERT LETTER/TRANSCRIPT FEES	900099	255			255	
<b>d</b> All other revenue . . . . .	900099	331			331	
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . . ►		8,357				
<b>12</b> <b>Total revenue.</b> See instructions. . . . . ►		1,242,506	287,816		89,480	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	4,586	4,586		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	135,846	95,092	40,754	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	401,251	300,381	100,870	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	12,796	8,884	3,912	
9 Other employee benefits	41,348	28,846	12,502	
10 Payroll taxes	42,200	31,181	11,019	
<b>11 Fees for services (non-employees):</b>				
<b>a Management</b>	1,164		1,164	
<b>b Legal</b>	38,011		38,011	
<b>c Accounting</b>				
<b>d Lobbying</b>				
<b>e Professional fundraising services. See Part IV, line 17</b>				
<b>f Investment management fees</b>				
<b>g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)</b>	4,246		4,246	
12 Advertising and promotion	3,442	830	2,612	
13 Office expenses	31,833	24,369	7,464	
14 Information technology	16,884	14,351	2,533	
15 Royalties				
16 Occupancy	114,838	97,612	17,226	
17 Travel	33,415	20,657	12,758	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	25,414	21,602	3,812	
23 Insurance	12,858		12,858	
<b>24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)</b>				
<b>a MAINTENANCE</b>	124,211	105,580	18,631	
<b>b TEACHING EXPENSE</b>	83,940	83,940		
<b>c GENERAL ADMINISTRATION</b>	54,848	10,559	44,289	
<b>d COMMUNICATIONS</b>	32,499	16,249	16,250	
<b>e All other expenses</b>	29,188	25,927	3,261	
<b>25 Total functional expenses. Add lines 1 through 24e</b>	1,244,818	890,646	354,172	
<b>26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)</b>				

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

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	(10,648)	1 14,917
	2 Savings and temporary cash investments	160,150	2 385,437
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	780	4 3,413
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges	24,903	9 22,066
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,258,140	
	b Less: accumulated depreciation	10b (1,039,689)	240,990 10c 218,451
	11 Investments—publicly traded securities	620,336	11 387,516
	12 Investments—other securities. See Part IV, line 11		12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11	2,338	15
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,038,849	16 1,031,800
Liabilities	17 Accounts payable and accrued expenses	108,411	17 90,611
	18 Grants payable		18
	19 Deferred revenue	17,953	19 18,532
	20 Tax-exempt bond liabilities		20
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25
	<b>26 Total liabilities.</b> Add lines 17 through 25	126,364	26 109,143
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	27 Unrestricted net assets	546,066	27 537,738
	28 Temporarily restricted net assets	124,329	28 142,619
	29 Permanently restricted net assets	242,090	29 242,300
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.</b>		
	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	912,485	33 922,657
	<b>34 Total liabilities and net assets/fund balances</b>	1,038,849	34 1,031,800

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	1,242,506
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	1,244,818
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	(2,312)
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	912,485
5	Net unrealized gains (losses) on investments . . . . .	5	12,484
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	10	922,657

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	✓
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	✓
2c 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.	2c	✓
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.	3a	✓
	3b	

**SCHEDULE A**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

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

OMB No 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE

Employer identification number

23-7156685

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

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

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

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

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
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. . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4 . . . . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
9 Net income from unrelated business activities, 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.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ► <input type="checkbox"/>						

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

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33½% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33½% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>b 33½% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33½% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ► <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support****Calendar year (or fiscal year beginning in) ►**

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 . . . . .

3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .

4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .

5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .

**6 Total.** Add lines 1 through 5 . . . . .

**7a** Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .

**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 . . . . .

**c** Add lines 7a and 7b . . . . .

**8 Public support** (Subtract line 7c from line 6.) . . . . .

	<b>(a) 2009</b>	<b>(b) 2010</b>	<b>(c) 2011</b>	<b>(d) 2012</b>	<b>(e) 2013</b>	<b>(f) Total</b>
1						
2						
3						
4						
5						
<b>6 Total.</b>						
<b>7a</b>						
<b>b</b>						
<b>c</b>						
<b>8 Public support</b>						

**Section B. Total Support****Calendar year (or fiscal year beginning in) ►**

**9** Amounts from line 6 . . . . .

**10a** Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .

**b** Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .

**c** Add lines 10a and 10b . . . . .

**11** Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .

**12** Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .

**13 Total support.** (Add lines 9, 10c, 11, and 12.) . . . . .

	<b>(a) 2009</b>	<b>(b) 2010</b>	<b>(c) 2011</b>	<b>(d) 2012</b>	<b>(e) 2013</b>	<b>(f) Total</b>
9						
<b>10a</b>						
<b>b</b>						
<b>11</b>						
<b>12</b>						
<b>13 Total support.</b>						

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

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

**15** Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . . **15** %

**16** Public support percentage from 2012 Schedule A, Part III, line 15 . . . . . **16** %

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

**17** Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) . . . . . **17** %

**18** Investment income percentage from 2012 Schedule A, Part III, line 17 . . . . . **18** %

**19a** **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

**b** **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

OMB No 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE

Employer identification number

23-7156685

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

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

	(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 advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	<input type="checkbox"/> Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenues included in Form 990, Part VIII, line 1 . . . . . ► \$
(ii) Assets included in Form 990, Part X . . . . . ► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a Revenues included in Form 990, Part VIII, line 1 . . . . . ► \$
b Assets included in Form 990, Part X . . . . . ► \$

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

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

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other _____
<b>c</b> <input type="checkbox"/> Preservation for future generations	

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

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

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

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

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

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	324,235	308,605	293,203	266,191	216,045
<b>b</b> Contributions . . . . .	210	725	6,440	6,900	7,700
<b>c</b> Net investment earnings, gains, and losses . . . . .	19,804	17,536	11,186	22,170	43,674
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .	3,174	2,631	2,224	2,058	1,228
<b>g</b> End of year balance . . . . .	341,075	324,235	308,605	293,203	266,191

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

a Board designated or quasi-endowment ► %  
 b Permanent endowment ► 71%  
 c Temporarily restricted endowment ► 29%

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

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

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

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

	Yes	No
<b>3a(i)</b>		✓
<b>3a(ii)</b>		✓
<b>3b</b>		

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

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

	(a) Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .					
<b>b</b> Buildings . . . . .					
<b>c</b> Leasehold improvements . . . . .			253,992	73,343	180,649
<b>d</b> Equipment . . . . .			970,821	955,317	15,504
<b>e</b> Other . . . . .			33,327	11,029	22,298
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .					218,451

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12) ►		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	1,736,394
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments . . . . .	2a	12,484
b	Donated services and use of facilities . . . . .	2b	485,990
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII.) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	498,474
3	Subtract line 2e from line 1 . . . . .	3	1,237,920
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII.) . . . . .	4b	4,586
c	Add lines 4a and 4b . . . . .	4c	4,586
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) . . . . .	5	1,242,506

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

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

1	Total expenses and losses per audited financial statements . . . . .	1	1,726,222
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities . . . . .	2a	485,990
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII.) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	485,990
3	Subtract line 2e from line 1 . . . . .	3	1,240,232
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII.) . . . . .	4b	4,586
c	Add lines 4a and 4b . . . . .	4c	4,586
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . .	5	1,244,818

**Part XIII Supplemental Information.**

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

**PART V, LINE 4 THE KNOWLEDGE LEADERS ADVANCEMENT FUND IS USED TO**

1) DESIGN PROGRAMS AND EVENTS THAT ADDRESS INNOVATIONS IN LEADERSHIP

2) BROADEN GLOBAL PARTICIPATION BY PROVIDING SCHOLARSHIPS TO DESERVING STUDENTS

3) ATTRACT DISTINGUISHED FACULTY AND EXECUTIVE SPEAKERS TO MENTOR, INSPIRE, AND SHARE THEIR PERSPECTIVES FOR THE

GLOBAL ECONOMY, AND

4) INTEGRATE THE LATEST ADVANCES IN TECHNOLOGY TO ENHANCE IN-CLASS CURRICULA

**Part XIII Supplemental Information (continued)**

PART X, LINE 2 FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC 740 (INTERPRETATION 48), INCOME TAXES (ASC 740), PRESCRIBES A "MORE-LIKELY-THAN-NOT" RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE (THE LARGEST AMOUNT OF BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED UPON ULTIMATE RESOLUTION WITH TAX AUTHORITIES) FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF AN INCOME TAX POSITION EXPECTED TO BE TAKEN IN A TAX RETURN AS OF MARCH 31, 2014 AND 2013, JAIMS HAD NO ACCRUALS FOR UNCERTAIN INCOME TAX POSITIONS

PART XI, LINE 4B - OTHER ADJUSTMENTS

SCHOLARSHIP AWARDS NETTED WITH TUITION REVENUE	4,586.
--	--------

PART XII, LINE 4B - OTHER ADJUSTMENTS

SCHOLARSHIP AWARDS NETTED WITH TUITION EXPENSE	4,586.
--	--------

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

Department of the Treasury  
Internal Revenue Service

**Schools**

OMB No 1545-0047

**2013**

Open to Public  
Inspection

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 13, or Form 990-EZ, Part VI, line 48.

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE

Employer identification number

23-7156685

**Part I**

- 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? . . . . .
- 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? . . . . .
- 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. If you need more space, use Part II . . . . .

THE ORGANIZATION DOES NOT HAVE A SOLICITATION PERIOD, BUT DURING THE REGISTRATION PERIOD, THE ORGANIZATION'S RACIALLY NONDISCRIMINATORY POLICY IS MADE KNOWN TO THE GENERAL PUBLIC IN ITS BROCHURES, CATALOGS, AND OTHER WRITTEN COMMUNICATIONS

- 4 Does the organization maintain the following?
  - a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .
  - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .
  - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .
  - d Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

- 5 Does the organization discriminate by race in any way with respect to:
  - a Students' rights or privileges? . . . . .
  - b Admissions policies? . . . . .
  - c Employment of faculty or administrative staff? . . . . .
  - d Scholarships or other financial assistance? . . . . .
  - e Educational policies? . . . . .
  - f Use of facilities? . . . . .
  - g Athletic programs? . . . . .
  - h Other extracurricular activities? . . . . .

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a Does the organization receive any financial aid or assistance from a governmental agency? . . . . .
- b Has the organization's right to such aid ever been revoked or suspended? . . . . .

If you answered "Yes" to either line 6a or line 6b, explain on Part II.

- 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 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II . . . . .

	YES	NO
1	✓	
2	✓	
3	✓	
4a	✓	
4b	✓	
4c	✓	
4d	✓	
5a		✓
5b		✓
5c		✓
5d		✓
5e		✓
5f		✓
5g		✓
5h		✓
6a		✓
6b		✓
7		✓

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

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

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE

Employer identification number

23-7156685

**FORM 990, PART I, LINE 1, AND PART III, LINE 1**

**DESCRIPTION OF ORGANIZATION'S MISSION**

JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE (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

**FORM 990, PART III, LINE 3**

ONE OF JAIMS' FLAGSHIP PROGRAMS WAS THE EAST-WEST KNOWLEDGE LEADERS PROGRAM ("EWKLP"), A THREE-MONTH GLOBAL

BUSINESS CURRICULUM DELIVERED IN HONOLULU. BEGINNING IN APRIL 2013, JAIMS DISCONTINUED THE EWKLP AND REPLACED IT

WITH THE GLOBAL LEADERS FOR INNOVATION AND KNOWLEDGE PROGRAM ("GLIKP"), A MULTI-CAMPUS NETWORK PROGRAM

DELIVERED TWICE A YEAR IN TOKYO, HONOLULU, THAILAND AND SINGAPORE. THE NEW COURSE OFFERING CONDUCTED IN FOUR

DIFFERENT COUNTRIES WILL FURTHER ENHANCE STUDENTS' EXPERIENCES AND WILL OFFER ADDITIONAL OPPORTUNITIES FOR

STUDENTS TO DEVELOP AND HONE THEIR CROSS-CULTURAL SKILLS AND GLOBAL UNDERSTANDING. JAIMS MAINTAINS CONTROL

AND DISCRETION OVER THE SYLLABUS AND COURSE CONTENT FOR THE HAWAII MODULE OFFERINGS OF THE GLIKP

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

THE ORGANIZATION'S ADMINISTRATIVE SERVICES MANAGER AND EVP & CFO WORK

CLOSELY WITH THE OUTSIDE ACCOUNTING FIRM THAT THE ORGANIZATION ENGAGES AND ARE RESPONSIBLE FOR REVIEWING THE

FINAL DRAFT OF THE FORM 990 PRIOR FILING THE TAX RETURN

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

THE CONFLICT OF INTEREST POLICY IS DISTRIBUTED TO, AND SIGNED/ACKNOWLEDGED BY

EACH TRUSTEE, OFFICER AND EMPLOYEE OF JAIMS. TRUSTEES ANNUALLY SIGN A CONFLICT OF INTEREST DISCLOSURE STATEMENT

Name of the organization

JAPAN-AMERICA INSTITUTE OF MANAGEMENT SCIENCE

Employer identification number

23-7156685

**FORM 990, PART VI, SECTION B, LINES 15A AND 15B**

THE EXECUTIVE COMPENSATION POLICY REQUIRES THE FOLLOWING COMPONENTS 1) REVIEW/APPROVAL BY THE JAIMS BOARD OF TRUSTEES AND PRESIDENT, 2) REVIEW/APPROVAL BY THE CHAIRMAN IF COMPENSATION IS FOR THE PRESIDENT, 3) COLLECTION AND USE OF COMPENSATION DATA FOR SIMILARLY QUALIFIED PERSONS IN COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS (INCLUDING SIZE, LOCATION, ETC.), AND 4) CONTEMPORANEOUS DOCUMENTATION AND RECORDKEEPING

**FORM 990, PART VI, SECTION C, LINE 19**

WHILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS BE MADE AVAILABLE FOR PUBLIC INSPECTION, THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST