

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2015

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury Internal Revenue Service

For calendar year 2015 or other tax year beginning , and ending

Information about Form 990-T and its instructions is available at www.irs.gov/form990t

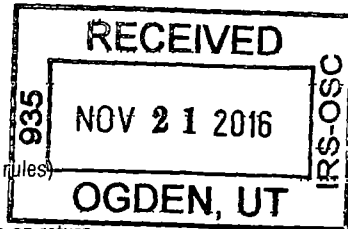
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Form header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets; F Group exemption number; G Check organization type; D Employer identification number; E Unrelated business activity codes.

Form section H: Describe the organization's primary unrelated business activity. I: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? J: The books are in care of MATTHEW WALTERS, BUSINESS MANAGER.

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales, 1b Less returns and allowances, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 4b Net gain (loss), 4c Capital loss deduction for trusts, 5 Income (loss) from partnerships and S corporations, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, and rents from controlled organizations, 9 Investment income, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 Total. Values: 102,596. / 110,700. / -8,104.

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees, 15 Salaries and wages, 16 Repairs and maintenance, 17 Bad debts, 18 Interest, 19 Taxes and licenses, 20 Charitable contributions, 21 Depreciation, 22 Less depreciation claimed on Schedule A and elsewhere on return, 23 Depletion, 24 Contributions to deferred compensation plans, 25 Employee benefit programs, 26 Excess exempt expenses, 27 Excess readership costs, 28 Other deductions, 29 Total deductions, 30 Unrelated business taxable income before net operating loss deduction, 31 Net operating loss deduction, 32 Unrelated business taxable income before specific deduction, 33 Specific deduction, 34 Unrelated business taxable income. Values: 0. / -8,104. / -8,104. / 1,000. / -8,104.



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Part III Tax Computation

35 Organizations Taxable as Corporations See instructions for tax computation.
 Controlled group members (sections 1561 and 1563) check here See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____

c Income tax on the amount on line 34 **35c** 0.

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:
 Tax rate schedule or Schedule D (Form 1041) **36**

37 Proxy tax. See instructions **37**

38 Alternative minimum tax **38**

39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies **39** 0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a**

b Other credits (see instructions) **40b**

c General business credit. Attach Form 3800 **40c**

d Credit for prior year minimum tax (attach Form 8801 or 8827) **40d**

e Total credits. Add lines 40a through 40d **40e**

41 Subtract line 40e from line 39 **41** 0.

42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) **42**

43 Total tax. Add lines 41 and 42 **43** 0.

44a Payments: A 2014 overpayment credited to 2015 **44a**

b 2015 estimated tax payments **44b**

c Tax deposited with Form 8868 **44c**

d Foreign organizations: Tax paid or withheld at source (see instructions) **44d**

e Backup withholding (see instructions) **44e**

f Credit for small employer health insurance premiums (Attach Form 8941) **44f**

g Other credits and payments: Form 2439 Form 4136 Other _____ Total **44g**

45 Total payments. Add lines 44a through 44g **45**

46 Estimated tax penalty (see instructions). Check if Form 2220 is attached **46**

47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed **47** 0.

48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48** 0.

49 Enter the amount of line 48 you want: **Credited to 2016 estimated tax** **Refunded** **49**

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2015 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here _____ **Yes** **No**

2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file _____ **Yes** **No**

3 Enter the amount of tax-exempt interest received or accrued during the tax year: \$ _____ **Yes** **No**

Schedule A - Cost of Goods Sold. Enter method of inventory valuation N/A

| | | | |
|--|-----------|---|----------------------|
| 1 Inventory at beginning of year | 1 | 6 Inventory at end of year | 6 |
| 2 Purchases | 2 | 7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2 | 7 |
| 3 Cost of labor | 3 | 8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | Yes No |
| 4a Additional section 263A costs (att schedule) | 4a | | |
| b Other costs (attach schedule) | 4b | | |
| 5 Total Add lines 1 through 4b | 5 | | |

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here *William Glin* Date *4/11/16* Title *INTERIM EXEC DIR*

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

Paid Preparer Use Only

Print/Type preparer's name: JOHN PANETTA
 Preparer's signature: *J. Panetta*
 Date: *4/11/16*
 Check if self-employed
 PTIN: P00365375
 Firm's name: ARMANINO LLP
 Firm's EIN: 94-6214841
 Firm's address: 12657 ALCOSTA BLVD, STE. 500, SAN RAMON, CA 94583-4600
 Phone no.: 925-790-2600

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

| 1 Description of property | | 2 Rent received or accrued | | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
|---|---|----------------------------|----------|---|
| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | | | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Total | | 0. | Total 0. | |
| (c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) | | | | (b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) |
| | | | | 0. |

Schedule E - Unrelated Debt-Financed Income (see instructions)

| 1. Description of debt-financed property | 2. Gross income from or allocable to debt-financed property | 3. Deductions directly connected with or allocable to debt-financed property | | |
|---|---|--|--|---|
| | | (a) Straight line depreciation (attach schedule) | (b) Other deductions (attach schedule) | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6. Column 4 divided by column 5 | 7. Gross income reportable (column 2 x column 6) | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1) | | % | | |
| (2) | | % | | |
| (3) | | % | | |
| (4) | | % | | |
| Totals | | | Enter here and on page 1, Part I, line 7, column (A) | Enter here and on page 1, Part I, line 7, column (B) |
| | | | 0. | 0. |
| Total dividends-received deductions included in column 8 | | | | 0. |

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations | | | | |
|------------------------------------|-----------------------------------|---|---|---|--|--|
| | | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 | |
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Nonexempt Controlled Organizations | | 7. Taxable Income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 |
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals | | | | Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A) | Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B) | |
| | | | | 0. | 0. | 0. |

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

(see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach schedule) | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col 3 plus col 4) |
|--------------------------|---------------------|--|---------------------------------|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | 0. | | | 0. |

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7 | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4) |
|--------------------------------------|---|---|---|---|--------------------------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals | 0. | 0. | | | | 0. |

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7 | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4) |
|--|-----------------------------|-----------------------------|---|-----------------------|---------------------|--|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals (carry to Part II, line (5)) | 0. | 0. | | | | 0. |

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis)

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7 | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4) |
|------------------------------------|-----------------------------|-----------------------------|---|-----------------------|---------------------|--|
| (1) PACIFIC CITIZEN | 102,596. | 110,700. | -8,104. | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals from Part I | 0. | 0. | | | | 0. |
| Totals, Part II (lines 1-5) | 102,596. | 110,700. | | | | 0. |

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

| 1. Name | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--------------|----------|--|--|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total | | | 0. |

Alternative Minimum Tax - Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

2015

| | | |
|---|-----------|---|
| Name JAPANESE AMERICAN CITIZENS LEAGUE | | Employer identification number 94-1245885 |
| <p>Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).</p> | | |
| 1 Taxable income or (loss) before net operating loss deduction | 1 | -8,104. |
| 2 Adjustments and preferences: | | |
| a Depreciation of post-1986 property | 2a | |
| b Amortization of certified pollution control facilities | 2b | |
| c Amortization of mining exploration and development costs | 2c | |
| d Amortization of circulation expenditures (personal holding companies only) | 2d | |
| e Adjusted gain or loss | 2e | |
| f Long-term contracts | 2f | |
| g Merchant marine capital construction funds | 2g | |
| h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) | 2h | |
| i Tax shelter farm activities (personal service corporations only) | 2i | |
| j Passive activities (closely held corporations and personal service corporations only) | 2j | |
| k Loss limitations | 2k | |
| l Depletion | 2l | |
| m Tax-exempt interest income from specified private activity bonds | 2m | |
| n Intangible drilling costs | 2n | |
| o Other adjustments and preferences | 2o | |
| 3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o | 3 | -8,104. |
| 4 Adjusted current earnings (ACE) adjustment: | | |
| a ACE from line 10 of the ACE worksheet in the instructions | 4a | -8,104. |
| b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions) | 4b | 0. |
| c Multiply line 4b by 75% (.75). Enter the result as a positive amount | 4c | |
| d Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive) | 4d | |
| e ACE adjustment. | | |
| • If line 4b is zero or more, enter the amount from line 4c | | |
| • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount | | |
| 5 Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT | 5 | -8,104. |
| 6 Alternative tax net operating loss deduction (see instructions) | 6 | |
| STATEMENT 2 | | |
| 7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions | 7 | |
| 8 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c): | | |
| a Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- | 8a | |
| b Multiply line 8a by 25% (.25) | 8b | |
| c Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- | 8c | |
| 9 Subtract line 8c from line 7. If zero or less, enter -0- | 9 | |
| 10 Multiply line 9 by 20% (.20) | 10 | |
| 11 Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) | 11 | |
| 12 Tentative minimum tax. Subtract line 11 from line 10 | 12 | |
| 13 Regular tax liability before applying all credits except the foreign tax credit | 13 | |
| 14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return | 14 | |

JWA For Paperwork Reduction Act Notice, see separate instructions.

Form 4626 (2015)

Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions.

| | | | |
|---|-------|----|---------|
| 1 Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626 | | 1 | -8,104. |
| 2 ACE depreciation adjustment: | | | |
| a AMT depreciation | | 2a | |
| b ACE depreciation: | | | |
| (1) Post-1993 property | 2b(1) | | |
| (2) Post-1989, pre-1994 property | 2b(2) | | |
| (3) Pre-1990 MACRS property | 2b(3) | | |
| (4) Pre-1990 original ACRS property | 2b(4) | | |
| (5) Property described in sections 168(f)(1) through (4) | 2b(5) | | |
| (6) Other property | 2b(6) | | |
| (7) Total ACE depreciation. Add lines 2b(1) through 2b(6) | 2b(7) | | |
| c ACE depreciation adjustment. Subtract line 2b(7) from line 2a | | 2c | |
| 3 Inclusion in ACE of items included in earnings and profits (E&P): | | | |
| a Tax-exempt interest income | | 3a | |
| b Death benefits from life insurance contracts | | 3b | |
| c All other distributions from life insurance contracts (including surrenders) | | 3c | |
| d Inside buildup of undistributed income in life insurance contracts | | 3d | |
| e Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list) | | 3e | |
| f Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e | | 3f | |
| 4 Disallowance of items not deductible from E&P: | | | |
| a Certain dividends received | | 4a | |
| b Dividends paid on certain preferred stock of public utilities that are deductible under section 247 | | 4b | |
| c Dividends paid to an ESOP that are deductible under section 404(k) | | 4c | |
| d Nonpatronage dividends that are paid and deductible under section 1382(c) | | 4d | |
| e Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list) | | 4e | |
| f Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e | | 4f | |
| 5 Other adjustments based on rules for figuring E&P: | | | |
| a Intangible drilling costs | | 5a | |
| b Circulation expenditures | | 5b | |
| c Organizational expenditures | | 5c | |
| d LIFO inventory adjustments | | 5d | |
| e Installment sales | | 5e | |
| f Total other E&P adjustments. Combine lines 5a through 5e | | 5f | |
| 6 Disallowance of loss on exchange of debt pools | | 6 | |
| 7 Acquisition expenses of life insurance companies for qualified foreign contracts | | 7 | |
| 8 Depletion | | 8 | |
| 9 Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property | | 9 | |
| 10 Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626 | | 10 | -8,104. |

FORM 990-T

NET OPERATING LOSS DEDUCTION

STATEMENT 1

| TAX YEAR | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING | AVAILABLE THIS YEAR |
|-----------------------------------|----------------|-------------------------|----------------|---------------------|
| 12/31/05 | 13,211. | 0. | 13,211. | 13,211. |
| 12/31/06 | 9,692. | 0. | 9,692. | 9,692. |
| 12/31/07 | 7,966. | 0. | 7,966. | 7,966. |
| 12/31/08 | 5,803. | 0. | 5,803. | 5,803. |
| 12/31/09 | 3,393. | 0. | 3,393. | 3,393. |
| 12/31/10 | 4,240. | 0. | 4,240. | 4,240. |
| 12/31/11 | 10,245. | 0. | 10,245. | 10,245. |
| 12/31/12 | 25,369. | 0. | 25,369. | 25,369. |
| 12/31/13 | 13,397. | 0. | 13,397. | 13,397. |
| 12/31/14 | 20,347. | 0. | 20,347. | 20,347. |
| NOL CARRYOVER AVAILABLE THIS YEAR | | | 113,663. | 113,663. |

FORM 4626

ALTERNATIVE MINIMUM TAX NOL DEDUCTION

STATEMENT 2

| TAX YEAR | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING |
|---------------------------------------|----------------|-------------------------|----------------|
| 12/31/05 | 13,211. | 0. | 13,211. |
| 12/31/06 | 9,692. | 0. | 9,692. |
| 12/31/07 | 7,966. | 0. | 7,966. |
| 12/31/08 | 5,803. | 0. | 5,803. |
| 12/31/09 | 3,393. | 0. | 3,393. |
| 12/31/10 | 4,240. | 0. | 4,240. |
| 12/31/11 | 10,245. | 0. | 10,245. |
| 12/31/12 | 25,369. | 0. | 25,369. |
| 12/31/13 | 13,397. | 0. | 13,397. |
| 12/31/14 | 20,347. | 0. | 20,347. |
| AMT NOL CARRYOVER AVAILABLE THIS YEAR | | | 113,663. |