

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

2016

Department of the Treasury Internal Revenue Service

For calendar year 2016 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).

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

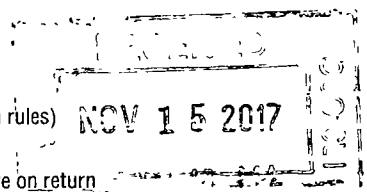
Form header section including: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year; D Employer identification number; E Unrelated business activity codes; F Group exemption number; G Check organization type.

Section H: Describe the organization's primary unrelated business activity. Section I: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Section J: The books are in care of MATTHEW WALTERS, BUSINESS MANAGER. Telephone number (415) 921-5225.

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows 1a-13 detailing advertising income.

Table with 4 columns: Part II Deductions Not Taken Elsewhere, (A) Income, (B) Expenses, (C) Net. Rows 14-34 detailing various deductions and resulting taxable income.

SCANNED



Handwritten numbers: 29, 38

Part III Tax Computation

Table with 2 columns: Description and Amount. Rows include Organizations Taxable as Corporations, Trusts Taxable at Trust Rates, Proxy tax, Alternative minimum tax, and Total.

Part IV Tax and Payments

Table with 2 columns: Description and Amount. Rows include Foreign tax credit, Other credits, General business credit, Total credits, Subtract line 41e from line 40, Other taxes, Total tax, Payments, Total payments, Estimated tax penalty, Tax due, Overpayment, and Refunded.

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

Table with 3 columns: Question, Yes, No. Rows include questions about foreign accounts, foreign trusts, and tax-exempt interest.

Sign Here: 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.

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, Firm's name, Firm's EIN, Firm's address, Phone 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	7			
3	Cost of labor	3			Subtract line 6 from line 5. Enter here and in Part I, line 2				
4a	Additional section 263A costs (attach schedule)	4a						Yes	No
b	Other costs (attach schedule)	4b		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?				
5	Total. Add lines 1 through 4b	5							

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

1. Description of property

(1)  
(2)  
(3)  
(4)

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) **0.**

(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) <b>0.</b>	Enter here and on page 1, Part I, line 7, column (B) <b>0.</b>
Total dividends-received deductions included in column 8			<b>0.</b>	<b>0.</b>

**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)					
<b>Nonexempt Controlled Organizations</b>					
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)					
<b>Totals</b>			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)				
<b>Totals</b>		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)						
<b>Totals</b>		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)						
<b>Totals (carry to Part II, line (5))</b>		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	97,036.	100,062.	-3,026.			
(2)						
(3)						
(4)						
<b>Totals from Part I</b>	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b>	97,036.	100,062.				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)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			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](http://www.irs.gov/form4626).

**2016**

Name **JAPANESE AMERICAN CITIZENS LEAGUE** Employer identification number **94-1245885**

**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).

<b>1</b>	Taxable income or (loss) before net operating loss deduction		<b>1</b>	-3,026.
<b>2</b>	<b>Adjustments and preferences:</b>			
	<b>a</b> Depreciation of post-1986 property		<b>2a</b>	
	<b>b</b> Amortization of certified pollution control facilities		<b>2b</b>	
	<b>c</b> Amortization of mining exploration and development costs		<b>2c</b>	
	<b>d</b> Amortization of circulation expenditures (personal holding companies only)		<b>2d</b>	
	<b>e</b> Adjusted gain or loss		<b>2e</b>	
	<b>f</b> Long-term contracts		<b>2f</b>	
	<b>g</b> Merchant marine capital construction funds		<b>2g</b>	
	<b>h</b> Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		<b>2h</b>	
	<b>i</b> Tax shelter farm activities (personal service corporations only)		<b>2i</b>	
	<b>j</b> Passive activities (closely held corporations and personal service corporations only)		<b>2j</b>	
	<b>k</b> Loss limitations		<b>2k</b>	
	<b>l</b> Depletion		<b>2l</b>	
	<b>m</b> Tax-exempt interest income from specified private activity bonds		<b>2m</b>	
	<b>n</b> Intangible drilling costs		<b>2n</b>	
	<b>o</b> Other adjustments and preferences		<b>2o</b>	
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o		<b>3</b>	-3,026.
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>			
	<b>a</b> ACE from line 10 of the ACE worksheet in the instructions	<b>4a</b>		-3,026.
	<b>b</b> Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions	<b>4b</b>		0.
	<b>c</b> Multiply line 4b by 75% (0.75). Enter the result as a positive amount	<b>4c</b>		
	<b>d</b> 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. <b>Note:</b> You must enter an amount on line 4d (even if line 4b is positive)	<b>4d</b>		
	<b>e</b> 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			
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT		<b>4e</b>	0.
<b>6</b>	Alternative tax net operating loss deduction. See instructions		<b>5</b>	-3,026.
<b>7</b>	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions		<b>6</b>	
<b>8</b>	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		<b>7</b>	
	<b>a</b> 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-	<b>8a</b>		
	<b>b</b> Multiply line 8a by 25% (0.25)	<b>8b</b>		
	<b>c</b> 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-		<b>8c</b>	
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0-		<b>9</b>	
<b>10</b>	Multiply line 9 by 20% (0.20)		<b>10</b>	
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC). See instructions		<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10		<b>12</b>	
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit		<b>13</b>	
<b>14</b>	<b>Alternative minimum tax.</b> 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		<b>14</b>	

<b>4a</b>	-3,026.
<b>4b</b>	0.
<b>4c</b>	
<b>4d</b>	

} STATEMENT 2



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.
12/31/15	8,104.	0.	8,104.	8,104.
NOL CARRYOVER AVAILABLE THIS YEAR			121,767.	121,767.

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.
12/31/15	8,104.	0.	8,104.
AMT NOL CARRYOVER AVAILABLE THIS YEAR			121,767.