				LIC DISCLOSURE				OMB No. 1545	.0047
_	0	ON	•	anization Exem	•			000	<u> </u>
Form 990			Under section 501(c), 527, or 49						<u> </u>
Depa	rtment o	of the Treasury nue Service		Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.				Open to Pul Inspectio	
-				JUL 1, 2022			UN 30, 2023		
	heck if	C Name o	f organization				D Employer identified	cation number	
a	pplicabl								
	Addre chang Name	JAPANESE CULTURAL CENTER OF HAWAII							
	chang	e Doing b							
	return Final		and street (or P.O. box if mail is not		Ro	oom/suite	E Telephone number (808) 94		
returi termi			SOUTH BERETANIA				G Gross receipts \$	4,024,7	98
	ated Amen	City or town, state or province, country, and ZIP or foreign postal code HONOLULU, HI 96826					H(a) Is this a group re		50.
	return Applic tion		nd address of principal officer: NA	TE GYOTOKU			for subordinates		No
	pendi		AS C ABOVE				H(b) Are all subordinates in		No
ΙT	ax-ex	empt status:	X 501(c)(3) 501(c) () (insert no.) 4947	7(a)(1) or	527	If "No," attach a	list. See instruction	S
	Vebsi		JCCH.COM				H(c) Group exemption		
			X Corporation Trust	Association Other		L Year of	of formation: 1987	State of legal domic	ile: HI
Pa	art I	Summary			0 777			MEDICAN	
e	1		be the organization's mission or mo AND PROMOTE THE						
Governance	2	Check this bo		continued its operations or					
verr			ting members of the governing boo	· · ·				ets.	16
ĝ			dependent voting members of the g	, , , , , , , , , , , , , , , , , , ,					16
کە م			of individuals employed in calenda						15
Activities &			of volunteers (estimate if necessar						210
cti			d business revenue from Part VIII,						0.
4			business taxable income from For						0.
							Prior Year	Current Yea	
Ð	8	Contributions	and grants (Part VIII, line 1h)				742,401.	1,198,7	
Revenue	9	Program servi	ice revenue (Part VIII, line 2g)				16,967.	89,6	
3ev			come (Part VIII, column (A), lines 3,				568,214.	152,7	
			e (Part VIII, column (A), lines 5, 6d,				-1,027,002.	-813,7	
			- add lines 8 through 11 (must equ				300,580. 0.	627,3	500.
	1		milar amounts paid (Part IX, column	(),			0.	5,5	0.
	4-	Colorian othe	to or for members (Part IX, column	(Dart IV, aalumn (A) linaa (E 10)		401,545.	520,0	
Expenses	15	Drofessional f	r compensation, employee benefits undraising fees (Part IX, column (A ing expenses (Part IX, column (D),) line 11e)	5-10)		0.	520,0	0.
ben	b	Total fundrais	ing expenses (Part IX, column (D)	line 25) 182	2.445	5.			
Ĕ	17	Other expense	es (Part IX, column (A), lines 11a-1 ⁻	1d. 11f-24e)	,		258,459.	282,2	42.
			es. Add lines 13-17 (must equal Par				660,004.	805,7	
	19		expenses. Subtract line 18 from lir				-359,424.	-178,4	16.
OC							ginning of Current Year	End of Year	
Net Assets or Fund Balances	20	Total assets (F	Part X, line 16)				13,983,082.	14,429,1	
et As	21						612,884.	948,6	
			fund balances. Subtract line 21 fro	om line 20			13,370,198.	13,480,5	07.
	art II								
			I declare that I have examined this retu					knowledge and bellet	, It is
uue,	COLLER		Declaration of preparer (other than of			ii piepaiei i	lias ally kilowieuge.		
Sig	n	Signature of or	fficer				Date		
Her		NATE GY	OTOKU, PRESIDENT	& EXECUTIVE DI	RECT	OR			
		Type or print n							
		Print/Type pre	parer's name	Preparer's signature			ate Check	PTIN	
Paid	l	RODNEY	M. HARANO	RODNEY M. HAN	RANO	0	4/03/24 self-employ		6
Prep	arer	Firm's name	CW ASSOCIATES, C				Firm's EIN 2	6-1659234	
Use	Only	Firm's address	3 700 BISHOP STREE						
			HONOLULU, HI 968				Phone no.80	8-531-1040	
May	the II	RS discuss this	s return with the preparer shown a	bove? See instructions				X Yes	No

May the IRS di	iscuss this return with the preparer shown above? See instructions	
232001 12-13-22	LHA For Paperwork Reduction Act Notice, see the separate in	structions.

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Par	1990 (2022) JAPANESE CULTURAL CENTER OF HAWAII 99-0256147 Page
	rt 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: TO BE A VIBRANT RESOURCE, STRENGTHENING OUR DIVERSE COMMUNITY BY
	· · · · · · · · · · · · · · · · · · ·
	EDUCATING PRESENT AND FUTURE GENERATIONS IN THE EVOLVING JAPANESE
	AMERICAN EXPERIENCE IN HAWAII. WE DO THIS THROUGH RELEVANT
	PROGRAMMING, MEANINGFUL COMMUNITY SERVICE AND INNOVATIVE PARTNERSHIPS
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
•	If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
3	
	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. (Code:) (Expenses \$ 310,103. including grants of \$ 3,500.) (Revenue \$ 174,989.
4a	
	EXHIBITIONS AND EDUCATIONAL WORKSHOPS ARE SPONSORED THROUGHOUT THE YEAR
	TO PROMOTE AWARENESS IN THE JAPANESE CULTURAL HERITAGE IN HAWAII AND THE TRADITIONAL JAPANESE CULTURAL ARTS. JCCH'S LARGEST CULTURAL
	THE TRADITIONAL JAPANESE CULTURAL ARTS. JCCH'S LARGEST CULTURAL FESTIVAL IS HELD AT THE BEGINNING OF EACH YEAR. THE NEW YEAR'S OHANA
	FESTIVAL IS HELD AT THE BEGINNING OF EACH YEAR. THE NEW YEAR S OHANA FESTIVAL ATTRACTS OVER 5,000 VISITORS TO THE CENTER AND BRINGS TOGETHER
	THE COMMUNITY TO SHOWCASE JAPANESE DANCE, MUSIC, MARTIAL ARTS, CULTURAL
	ARTS AND FOOD. THE JCCH ALSO LAUNCHED TWO NEW YOUTH PROGRAMS: TANOSHII
	HAWAII, A CULTURAL YOUTH SUMMER DAY CAMP, AND THE HOOHANA COHORT
	PROGRAM, A COMMUNITY LEADERSHIP PROGRAM TARGETING EARLY CAREER
	PROGRAM, A COMMONITY LEADERSHIP PROGRAM TARGETING EARLY CAREER
	FROFESSIONALS.
	JAPANESE IN HAWAII AND SERVES AS A VALUABLE RESOURCE TO RESEARCHERS,
	STUDENTS AND FAMILIES. THE RESOURCE CENTER ALSO PROVIDES ASSISTANCE TO INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES.
	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES.
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES.
	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses \$32,424. including grants of \$) (Revenue \$)
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses \$32,424. including grants of \$) (Revenue \$]
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses 32,424. including grants of 3) (Revenue 3) (Revenue 3) (Revenue 3) (Figure 4) (
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses Additional and Additional Addi
	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses \$32,424. including grants of \$) (Revenue \$) THE HISTORICAL AND COMMUNITY GALLERIES PROVIDE A BETTER UNDERSTANDING OF JAPANESE AMERICAN CULTURE AND HISTORY THROUGH THE DISPLAY OF PICTORIAL HISTORY, ARTIFACTS, VIDEOS AND EXHIBITS. THE ELLISON ONIZUKA REMEMBRANCE EXHIBIT IN THE HISTORICAL GALLERY IS A TRIBUTE TO
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses §32,424. including grants of \$) (Revenue \$) THE HISTORICAL AND COMMUNITY GALLERIES PROVIDE A BETTER UNDERSTANDING OF JAPANESE AMERICAN CULTURE AND HISTORY THROUGH THE DISPLAY OF PICTORIAL HISTORY, ARTIFACTS, VIDEOS AND EXHIBITS. THE ELLISON ONIZUKA REMEMBRANCE EXHIBIT IN THE HISTORICAL GALLERY IS A TRIBUTE TO HAWAII'SFIRST ASTRONAUT, THE COLLECTION OF PHOTOS AND NASA ARTIFACTS
	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses \$ 32,424. including grants of \$) (Revenue \$) THE HISTORICAL AND COMMUNITY GALLERIES PROVIDE A BETTER UNDERSTANDING OF JAPANESE AMERICAN CULTURE AND HISTORY THROUGH THE DISPLAY OF PICTORIAL HISTORY, ARTIFACTS, VIDEOS AND EXHIBITS. THE ELLISON ONIZUKA REMEMBRANCE EXHIBIT IN THE HISTORICAL GALLERY IS A TRIBUTE TO HAWAII'SFIRST ASTRONAUT, THE COLLECTION OF PHOTOS AND NASA ARTIFACTS WERE TRANSFERRED FROM STORAGE IN KONA TO THE HISTORICAL EXHIBITION AT
	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses &)(Revenue \$)(Revenue \$
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses
4 c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses 332,424. including grants of \$) (Revenue 8) THE HISTORICAL AND COMMUNITY GALLERIES PROVIDE A BETTER UNDERSTANDING OF JAPANESE AMERICAN CULTURE AND HISTORY THROUGH THE DISPLAY OF PICTORIAL HISTORY, ARTIFACTS, VIDEOS AND EXHIBITS. THE ELLISON ONIZUKA REMEMBRANCE EXHIBIT IN THE HISTORICAL GALLERY IS A TRIBUTE TO HAWAII'SFIRST ASTRONAUT, THE COLLECTION OF PHOTOS AND NASA ARTIFACTS WERE TRANSFERRED FROM STORAGE IN KONA TO THE HISTORICAL EXHIBITION AT JCCH. THE HONOULIULI EDUCATION CENTER, LOCATED IN THE COMMUNITY CENTER, SHOWCASE JCCH'S WORK TO PRESERVE HONOULIULI AND TO FEATURE HISTORICAL ARTIFACTS AND ORAL HISTORIES OF FORMER JAPANESE AMERICANS INTERNED
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses)(Revenue S)(Revenue S
	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code:)(Expenses
4c	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code)(Expenses)(Revenue \$) (Revenue \$
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	INDIVIDUALS RESEARCHING THEIR FAMILY HISTORIES, TRANSLATION SERVICES OF FAMILY REGISTRIES AND INTERPRETATION OF JAPANESE NAMES. (Code)(Expenses)(Revenue \$) (Revenue \$

Form	990	(2022)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
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	3		_X_
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	4		<u> </u>
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		_X_
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	6		_X_
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			37
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		<u> </u>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete		77	
-	Schedule D, Part III	8	X	
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?			x
	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		x	
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	~	
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	11a	х	
h	Part VI Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total		- 23	
D		11b		x
~	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			- 23
C	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
Ь	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			
ŭ	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		х
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	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
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	14b		X
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	15		X
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	16		X
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	17		X
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	18	X	<u> </u>
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	19		<u> </u>
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		_X_
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			77
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	000	
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Form	990	(2022)
	330	

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
21	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		x
00	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,	21		
28				
-	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If	00-		v
	"Yes," complete Schedule L, Part IV	28a		X X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			v
	"Yes," complete Schedule L, Part IV	28c		X X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		<u> </u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			37
	contributions? If "Yes," complete Schedule M	30		X X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		<u> </u>
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	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
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	35b		<u> </u>
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	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pa	t 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			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		
232004	12-13-22	Form	990	(2022)
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2022.05080 JAPANESE CULTURAL CENTER 3462.T_1

	990 (2022) JAPANESE CULTURAL CENTER OF HAWAII 99-025	6147	Р	_{age} 5
Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
			Yes	No
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 1	5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	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			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	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?	7a	Х	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Х	
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year? N/A	8		
-				

~	0				
9	Sponsoring	organizations	maintaining	aonor	advised funds.

9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?		N/A	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b	
10	Section 501(c)(7) organizations. Enter:				
а	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders N/A	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			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?		12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the yearN/A	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
~	Is the organization licensed to issue qualified health plans in more than one state?		N/A	120	

a	is the organization licensed to issue qualified health plans in more than one state?	11/12	138	
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
с	Enter the amount of reserves on hand 13c			
14a	a Did the organization receive any payments for indoor tanning services during the tax year?		14a	<u>X</u>
b	b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?		15	Х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16	Х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	N/A	17	
	If "Yes," complete Form 6069.			

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Form 990 (2022)

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Section A. Governing Body and Management

JAPANESE CULTURAL CENTER OF HAWAII

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

X

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 on Schedule O. See instructions.

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a16	-		
	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 on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 16	-		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			l
	of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	Х	
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?	7a	Х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		X
B	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
)	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 on Schedule O	9		X
ec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
)a	Did the organization have local chapters, branches, or affiliates?	10a		X
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?	10b		
la	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
2a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	Х	
3	Did the organization have a written whistleblower policy?	13	Х	
4	Did the organization have a written document retention and destruction policy?	14	Х	
5	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?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
Зa	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," 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?	16b		
ec	tion C. Disclosure			
,	List the states with which a copy of this Form 990 is required to be filed			
3	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)	s only)	availal	ole
	for public inspection. Indicate how you made these available. Check all that apply.	• •		
	X Own website Another's website X Upon request Other (explain on Schedule O)			
)	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	d finan	cial	
	statements available to the public during the tax year.			
)	State the name, address, and telephone number of the person who possesses the organization's books and records			
	NATE GYOTOKU - (808) 945-7633			
	2454 SOUTH BERETANIA STREET, HONOLULU, HI 96826			
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Part VII	Compensation of Officers,	Directors, Trustees,	, Key Employees,	Highest Compen	sated
	Employees, and Independe	ent 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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

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DIRECTOR X 0. 0. 0. (14) ART TANIGUCHI 0.10 X 0. 0. 0. DIRECTOR X 0. 0. 0. 0. (15) JENNA TERUYA 0.10 V 0. 0. 0. DIRECTOR X 0. 0. 0. 0. (16) DEIDRE TEGARDEN 0.10 V 0. 0. 0. DIRECTOR X 0. 0. 0. 0. (17) WILLIAM KANEKO 0.10 V 0. 0. 0. DIRECTOR X 0. 0. 0. 0.			Х						0.	0.	0.
(14) ART TANIGUCHI 0.10 X 0.10 0.0 0.0 DIRECTOR X 0.10 0.0 0.0 0.0 (15) JENNA TERUYA 0.10 X 0.0 0.0 0.0 DIRECTOR X 0.10 0.0 0.0 0.0 (16) DEIDRE TEGARDEN 0.10 0.10 0.0 0.0 0.0 DIRECTOR X 0.00 0.0 0.0 0.0 DIRECTOR X 0.00 0.0 0.0 DIRECTOR X 0.0 0.0 0.0		0.10									-
DIRECTOR X 0. <t< td=""><td></td><td></td><td>Х</td><td></td><td></td><td></td><td></td><td></td><td>0.</td><td>0.</td><td>0.</td></t<>			Х						0.	0.	0.
(15) JENNA TERUYA0.10DIRECTORX0.00(16) DEIDRE TEGARDEN0.10DIRECTORX0.000.10X0.00DIRECTORX0.00(17) WILLIAM KANEKO0.10DIRECTORX0.00		0.10									-
DIRECTOR X 0. <t< td=""><td></td><td></td><td>Х</td><td></td><td></td><td></td><td></td><td></td><td>0.</td><td>0.</td><td>0.</td></t<>			Х						0.	0.	0.
(16) DEIDRE TEGARDEN0.100.000.00DIRECTORX0.000.00(17) WILLIAM KANEKO0.100.000.00DIRECTORX0.000.00		0.10									-
DIRECTOR X 0. <t< td=""><td></td><td></td><td>Х</td><td></td><td></td><td></td><td></td><td></td><td>0.</td><td>0.</td><td>0.</td></t<>			Х						0.	0.	0.
(17) WILLIAM KANEKO DIRECTOR X 0. 0. 0.		0.10									<u> </u>
DIRECTOR X 0. 0. 0.		0.10	Х						0.	0.	0.
		0.10									<u>^</u>
			Х						0.	υ.	

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Form **990** (2022)

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Form 990 (2022) JAPANESE	CULTURA	L	CE	NT	'ER	0	F	HAWAII	99-02	561	L 4 7	Page 8
Part VII Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	d Hig	ghes	t C	ompensated Employee	s (continued)			
(A) Name and title	(B) Average hours per week	box offic	not cl , unles	Posi heck i ss per	rson i	than of s both pr/trus	n an	(D) Reportable compensation from	(E) Reportable compensatior from related		(F Estim amou oth	ated nt of er
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MIS0 1099-NEC)		compen from organiz and re organiz	the zation lated
(18) DONNA KAWANO	0.10											
FORMER DIRECTOR	0.10	Х						0.		0.		0.
(19) JODI NOZOE CHANG	0.10	v						0.				0
FORMER DIRECTOR (20) SCOTT YAGIHARA	0.10	Х						0.		0.		0.
FORMER DIRECTOR	0.10	х						0.		0.		0.
1b Subtotal								112,094.		0.	8,	602.
c Total from continuation sheets to Part VI d Total (add lines 1b and 1c)								0. 112,094.		<u>0.</u> 0.	8.	0.
2 Total number of individuals (including but n										1	- /	
compensation from the organization											Ye	⊥ s No
3 Did the organization list any former officer,	-			·		-	Ŭ	· · ·	2		3	X
 line 1a? If "Yes," complete Schedule J for s. For any individual listed on line 1a, is the su 	m of reportabl	e co	mpe	ensa	tion	and	oth	-	he organization			
and related organizations greater than \$1505 Did any person listed on line 1a receive or a	,		'							····	4	<u> </u>
rendered to the organization? If "Yes." com	-				-			-			5	X
Section B. Independent Contractors												
1 Complete this table for your five highest con the organization. Report compensation for the	-	-								ensati	ion from	
(A)				<u>.</u>				(B)			(C)	
Name and business					170			Description of s		Co	ompensa	tion
RHA ENERGY PARTNERS LLC, ST. SUITE 201, HONOLULU,			н	κIJ	NG			LED LIGHTING CONDITIONER			251,	304
SI: SOITE 201, HONOLOLO,	111 9001	9					-	CONDITIONER	FROUDEI		<u>291,</u>	504.
2 Total number of independent contractors (ii	ncluding but n	ot lin	nitec	to t	thos	se lis	ted	above) who received m	ore than			
\$100,000 of compensation from the organiz	•				1							
											Form 990) (2022)

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14	rt V	/111				en medicite				
			Check if Schedule O con	ntains a	i response	or note to any line	<u>e in this Part VIII</u> (A) Total revenue	(B) Related or exempt	(C) Unrelated	(D) Revenue excluded
								function revenue	business revenue	from tax under sections 512 - 514
6 0	-1	_	Federated campaigns		1a					30010113 0 12 0 14
Contributions, Gifts, Grants and Other Similar Amounts	•		Membership dues		1b	61,807.				
٦ ق			Fundraising events			182,746.				
ifts,					1d	, .				
s, G nila			Government grants (contribu		1e	425,019.				
Sig			All other contributions, gifts, gra		1					
buti			similar amounts not included ab		1f	529,136.				
d Li		g	Noncash contributions included in lines	s 1a-1f	1g \$					
<u>S</u>		h	Total. Add lines 1a-1f				1,198,708.			
						Business Code				
e	2	-	PROGRAMS			900099	77,931.	77,931.		
ervi		b	RESOURCE CENTER			900099	11,699.	11,699.		
Sc		С								
ran Sev		d								
Program Service Revenue		е								
Δ.			All other program service rev				80 630			
			Total. Add lines 2a-2f				89,630.			
	3		Investment income (including other similar amounts)	•		· ·	116,824.			116,824.
	4		Income from investment of ta				110,024.			110,024.
	- 5		Royalties		• •	1				
	5				(i) Real	(ii) Personal				
	6	а	Gross rents6		949,933.					
	-		Less: rental expenses 6	_	, 811,405.					
nue			Rental income or (loss) 6	ic -	861,472.					
			Net rental income or (loss)				-861,472.			-861,472.
	7	а	Gross amount from sales of	(i) S	Securities	(ii) Other				
			assets other than inventory 7	a 1,	539,998.					
		b	Less: cost or other basis							
			and sales expenses		504,064.					
Revenue			Gain or (loss)7		35,934.	-				
			Net gain or (loss)				35,934.			35,934.
Other	8	а	Gross income from fundraising e							
Ò			including \$ 182		- 1					
			contributions reported on line	-		20,940.				
		h	Part IV, line 18 Less: direct expenses							
			Net income or (loss) from fun	ndraisin			-49,311.			-49,311.
			Gross income from gaming a		~ <u> </u>		,			
	-	-	Part IV, line 19							
		b								
			Net income or (loss) from gar							
	10	а	Gross sales of inventory, less	s return	ns 🗌					
			and allowances		<u>10a</u>					
		b	Less: cost of goods sold		10k	11,706.				
		с	Net income or (loss) from sal	les of in	ventory		86,261.	86,261.		
<u>s</u>						Business Code				
eon	11		OTHER REVENUE			900099	10,798.	10,798.		
Miscellaneous Revenue		b								
Scel		c								
Β			All other revenue			L	10,798.			
	12		Total. Add lines 11a-11d				627,372.	186,689.	0.	-758,025.
23200			Total revenue. See instructions			····· I		1 200,000.		Form 990 (2022)

JAPANESE CULTURAL CENTER OF HAWAII

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Form 990 (2022)

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Form 990 (2022) JAPANESE CULT Part IX Statement of Functional Expenses JAPANESE CULTURAL CENTER OF HAWAII

Pa	t IX Statement of Functional Expense	s			
Secti	on 501(c)(3) and 501(c)(4) organizations must comp	lete all columns. All othe	r organizations must con	nplete column (A).	
	Check if Schedule O contains a response				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	3,500.	3,500.		
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	106 150	<u> </u>	27 226	05 000
	trustees, and key employees	126,452.	63,226.	37,936.	25,290.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	202 610	100 200	07 221	105 070
7	Other salaries and wages	302,610.	109,300.	87,331.	105,979.
8	Pension plan accruals and contributions (include	1 250	1 0/2	1 160	1 0/7
•	section 401(k) and 403(b) employer contributions)	4,358. 47,065.	1,043. 15,543.	1,468. 15,250.	<u>1,847.</u> 16,272.
9 10	Other employee benefits	39,561.	16,016.	11,128.	12,417.
10	Payroll taxes	59,501.	10,010.	11,120.	12,41/•
11	Fees for services (nonemployees):				
a b	Management				
0	Legal				
о И	Lobbying				
ц Б	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	33,323.		33,323.	
g	Other. (If line 11g amount exceeds 10% of line 25,				
3	column (A), amount, list line 11g expenses on Sch 0.)	27,331.		25,331.	2,000.
12	Advertising and promotion				
13	Office expenses	34,116.	1,447.	24,630.	8,039.
14	Information technology	32,238.	9,627.	18,234.	4,377.
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	12,693.		12,693.	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	0.024		0.004	
23	Insurance	2,934.		2,934.	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	PROGRAM EVENTS	112,950.	111,152.	1,798.	
b	MISCELLANEOUS	25,050.	17,307.	1,519.	6,224.
с	REPAIRS AND MAINTENANCE	1,607.		1,607.	
d					
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	805,788.	348,161.	275,182.	182,445.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	aducational compaign and fundraising coligitation				

10

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Check here

Form 990 (2022)

educational campaign and fundraising solicitation.

if following SOP 98-2 (ASC 958-720)

22570402 139010 3462.т

JAPANESE CULTURAL CENTER OF HAWAII Part X Balance Sheet

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

Cash - non-interest-bearing

Savings and temporary cash investments

Pledges and grants receivable, net

	•					<u> </u>	
	4	Accounts receivable, net			12,195.	4	31,575.
	5	Loans and other receivables from any current or	former	officer, director,			
		trustee, key employee, creator or founder, subst	antial co	ontributor, or 35%			
		controlled entity or family member of any of thes	e perso	ns		5	
	6	Loans and other receivables from other disqualit	ied pers				
		under section 4958(f)(1)), and persons described				6	
s	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			11,243.	8	12,878.
As	9	–			9,662.	9	11,673.
		Land, buildings, and equipment: cost or other	I I				
		basis. Complete Part VI of Schedule D	10a	26,569,706.			
	h	Less: accumulated depreciation		17,805,609.	8,650,503.	10c	8.764.097.
	11	Investments - publicly traded securities			3,944,285.	11	8,764,097. 4,317,656.
	12	Investments - other securities. See Part IV, line 1				12	
	13	Investments - program-related. See Part IV, line				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			62,076.	15	62,083.
	16	Total assets. Add lines 1 through 15 (must equa			13,983,082.	16	14,429,128.
	17	Accounts payable and accrued expenses			392,940.	17	130,397.
	18	Grants payable				18	
	19	Deferred revenue			43,588.	19	56,137.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete I				21	
	22	Loans and other payables to any current or form					
Liabilities		trustee, key employee, creator or founder, subst					
bili		controlled entity or family member of any of thes		22			
Lia	23	Secured mortgages and notes payable to unrela		E E E E E E E E E E E E E E E E E E E		23	587,562.
	24	Unsecured notes and loans payable to unrelated		· · · · · · · · · · · · · · · · · · ·	150,000.	24	148,169.
	25	Other liabilities (including federal income tax, pa		Г			
		parties, and other liabilities not included on lines	•				
		of Schedule D	-		26,356.	25	26,356.
	26	Total liabilities. Add lines 17 through 25			612,884.	26	26,356. 948,621.
		Organizations that follow FASB ASC 958, che	ck here	X			
es		and complete lines 27, 28, 32, and 33.					
JUC	27	Net assets without donor restrictions			12,599,921.	27	12,824,260.
3alɛ	28	Net assets with donor restrictions			770,277.	28	656,247.
und Balances		Organizations that do not follow FASB ASC 9		- ,		,	
Fur		and complete lines 29 through 33.					
ç	29	Capital stock or trust principal, or current funds				29	
Net Assets	30		plus, or land, building, or equipment fund				
Ass	31	Retained earnings, endowment, accumulated in				30 31	
let ,	32	Total net assets or fund balances			13,370,198.	32	13,480,507.
z	33	Total liabilities and net assets/fund balances			13,983,082.	33	14,429,128.
				·····			Form 990 (2022)
							· ····································

(B) End of year

288,899.

878,952.

61,315.

(A) Beginning of year

258,201.

977,946.

56,971.

1

2

3

1

2

3

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Pa	rt 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	627		
2	Total expenses (must equal Part IX, column (A), line 25)	2	805		
3	Revenue less expenses. Subtract line 2 from line 1	3	-178		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,370		
5	Net unrealized gains (losses) on investments	5	288	3,72	25.
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 on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	13,480),50)7.
Pa	rt 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: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	Х	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits				

Form **990** (2022)

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SC	HED	OULE A		Dublic Cho	rity Status on	d Duk	lia Cu	innart		OMB No. 1545-0047
(Fo	rm 99	0)		omplete if the organ	rity Status an hization is a section 501 47(a)(1) nonexempt cha	(c)(3) orga	anization			2022
		f the Treasury nue Service		A	ttach to Form 990 or Fo Form990 for instruction	rm 990-E	Ζ.	ormation.		Open to Public Inspection
Nam	e of t	he organizati					inteor ini	ormation	Employer	identification number
		-	JAPA	NESE CULTU	RAL CENTER O	F HAWA	AII			9-0256147
Pa	rt I	Reason	for Public (Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructior	IS.	
The	organ				For lines 1 through 12, c					
1		A church, cor	nvention of ch	urches, or associatio	on of churches described	in sectio	on 170(b)(1	I)(A)(i).		
2		A school des	cribed in sect	ion 170(b)(1)(A)(ii).	Attach Schedule E (Forn	n 990).)				
3		A hospital or	a cooperative	hospital service orga	anization described in se	ection 170)(b)(1)(A)(ii	i).		
4		A medical res	earch organiz	ation operated in co	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(iii). Enter	the hospital's name,
		city, and state	e:							
5		An organizati	on operated fo	or the benefit of a co	llege or university owned	l or operat	ed by a go	vernmental u	nit describe	ed in
		section 170	(b)(1)(A)(iv). (C	Complete Part II.)						
6			-	-	nental unit described in					
7	X	-		-	ntial part of its support fi	om a gove	ernmental	unit or from th	ne general p	oublic described in
~		-		omplete Part II.)						
8		-			(1)(A)(vi). (Complete Par					
9		-	-	-	in section 170(b)(1)(A)(ulture (see instructions).		-		-	-
		university:		grant college of agric			name, city	, and state of	the college	
10			on that norma	Ilv receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns. membersh	ip fees, and	d aross receipts from
					t to certain exceptions; a					
					(less section 511 tax) fro					-
		See section	509(a)(2). (Co	mplete Part III.)						
11		An organizati	on organized a	and operated exclus	ively to test for public sa	fety. See	section 50)9(a)(4).		
12		An organizati	on organized a	and operated exclus	ively for the benefit of, to	perform t	he functio	ns of, or to ca	rry out the	purposes of one or
		more publicly	supported or	ganizations describe	ed in section 509(a)(1) o	r section	509(a)(2).	See section	509(a)(3). 🤇	Check the box on
	_	lines 12a thro	ugh 12d that	describes the type o	f supporting organizatior	n and com	plete lines	12e, 12f, and	l 12g.	
а				-	upervised, or controlled	• • • •	-			
			0		gularly appoint or elect a	majority c	of the direc	tors or truste	es of the su	ipporting
		7 -		complete Part IV, Se						
b				-	l or controlled in connect			-		•
			-	it complete Part IV,	anization vested in the sa	ame perso	ns that co	ntroi or mana	ge the supp	orted
с		_			g organization operated	in connect	tion with	and functional	llv integrate	d with
Ŭ	L). You must complete I				ily integrate	a with,
d		-	-		porting organization oper				ted organiz	zation(s)
		••	-	• •	zation generally must sat				•	.,
					nplete Part IV, Sections					
е		Check this	box if the orga	anization received a	written determination fro	m the IRS	that it is a	Туре I, Туре	II, Type III	
		functionally	integrated, or	r Type III non-functio	nally integrated supporti	ng organiz	ation.			
f		er the number		•						
g		ide the followi	0	n about the supporte (ii) EIN	d organization(s). (iii) Type of organization	(iv) Is the orga	anization listed	(v) Amount o	fmonoton	(vi) Amount of other
	(organization			(described on lines 1-10	(iv) Is the orga in your governi		support (see in		support (see instructions)
					above (see instructions))	Yes	No		,	, , ,

Total

Schedule A (Form 990) 2022

JAPANESE CULTURAL CENTER OF HAWAII

 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.)

Sec	Section A. Public Support											
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total					
1	Gifts, grants, contributions, and											
	membership fees received. (Do not											
	include any "unusual grants.")	822,702.	470,987.	582,298.	742,401.	907,568.	3525956.					
2	Tax revenues levied for the organ-											
	ization'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		480.008	F00 000	FAO 401		2505056					
4	Total. Add lines 1 through 3	822,702.	470,987.	582,298.	742,401.	907,568.	3525956.					
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)											
~							3525956.					
	Public support. Subtract line 5 from line 4. ction B. Total Support						5525950.					
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total					
	Amounts from line 4	822,702.	470,987.	582,298.	742,401.	907,568.	3525956.					
	Gross income from interest,	022,702.	470,007.	562,250.	,12,101.	507,500.						
0												
	dividends, payments received on securities loans, rents, royalties,											
	and income from similar sources	1403422.	1192820.	458,660.	676,637.	1066757.	4798296.					
9												
Ŭ	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 VI.)					10,798.	10,798.					
11	Total support. Add lines 7 through 10						8335050.					
12	Gross receipts from related activities,	etc. (see instructio	ns)			12 1	,250,445.					
13	First 5 years. If the Form 990 is for the	ne organization's fir	st, second, third, t	fourth, or fifth tax y	/ear as a section 5	01(c)(3)						
	organization, check this box and stop	o here										
Sec	ction C. Computation of Publi	ic Support Per	centage									
14	Public support percentage for 2022 (I	ine 6, column (f), d	ivided by line 11, o	olumn (f))		14	<u>42.30 %</u>					
	Public support percentage from 2021					15	41.60 %					
1 6a	33 1/3% support test - 2022. If the o	organization did no	t check the box or	n line 13, and line 1	14 is 33 1/3% or m	ore, check this bo						
	stop here. The organization qualifies		-									
b	33 1/3% support test - 2021. If the o				line 15 is 33 1/3%	or more, check thi	s box					
	and stop here. The organization qual	lifies as a publicly s	upported organiza	ation								
17a	10% -facts-and-circumstances test	-										
	and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization											
	meets the facts-and-circumstances te	•	•		•							
b	10% -facts-and-circumstances test	-					10% or					
	more, and if the organization meets the											
	organization meets the facts-and-circu		-									
18	Private foundation. If the organization	on did not check a	oox on line 13, 16a	a, 16b, 17a, or 17b	o, check this box a							
						Schedule A	(Form 990) 2022					

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Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total					
1	Gifts, grants, contributions, and											
	membership fees received. (Do not											
	include any "unusual grants.")											
2	Gross receipts from admissions,											
	merchandise sold or services per-											
	formed, 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 bus-											
	iness under section 513											
4	Tax revenues levied for the organ-											
	ization'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											
с	Add lines 7a and 7b											
	Public support. (Subtract line 7c from line 6.)											
	tion B. Total Support	•			•	•						
Cale	Calendar year (or fiscal year beginning in) (a) 2018 (b) 2019 (c) 2020 (d) 2021 (e) 2022 (f) Total											
	9 Amounts from line 6											
10a	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											
с	Add lines 10a and 10b											
	Net income from unrelated business											
	activities not included on 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											
13	assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.)											
	First 5 years. If the Form 990 is for th	Le organization's fi	rst second third t	fourth or fifth tax y	vear as a section 5	01(c)(3) organize	ation					
••												
Sec	tion C. Computation of Publi											
	Public support percentage for 2022 (I			column (f))		15	%					
	Public support percentage from 2021					16	%					
	tion D. Computation of Invest											
17	Investment income percentage for 20	022 (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%					
18	Investment income percentage from			, (,,		18	%					
	33 1/3% support tests - 2022. If the											
	more than 33 1/3%, check this box ar											
b	33 1/3% support tests - 2021. If the	-	-		•		, and					
20	line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization											
-	3 12-09-22			·			e A (Form 990) 2022					

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JAPANESE CULTURAL CENTER OF HAWAII Schedule A (Form 990) 2022 DAFANESE Control of the section 509(a)(2) Part III Support Schedule for Organizations Described in Section 509(a)(2)

chedule A	(Form 990) 2022	

(Complete only if you checked the box on line 10 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

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

Yes No

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," *and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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10b | Schedule A (Form 990) 2022

JAPANESE CULTURAL CENTER OF HAWAII 99-0256147 Page 5 Schedule A (Form 990) 2022 Part IV Supporting Organizations (continued Yes No 11 Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? 11a b A family member of a person described on line 11a above? 11b c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide <u>detail in Part VI</u> 11c

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If</i> " <i>No</i> ," <i>describe in</i> Part VI <i>how the supported organization(s)</i> <i>effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported</i> <i>organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the</i>			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
			Yes	No

 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).
 Section D All Type III Supporting Organizations

Set	Section D. All Type in Supporting Organizations						
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the p						

	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax		
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the		
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported		
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how		
	the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a		
	significant voice in the organization's investment policies and in directing the use of the organization's		
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's		

supported organizations played in this regard. Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year	(see instructions)	۱.
			/*

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

с	The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions).	

17

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.* 232025 12-09-22

3b | | Schedule A (Form 990) 2022

Yes No

Yes No

3

2a

2b

3a

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Part V Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations	
1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (<i>explain in</i> Part VI). See instructions.			
All other Type III non-functionally integrated supporting organizations mu			
Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or			
collection of gross income or for management, conservation, or			
maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see			
instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors			
(explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions).	6		
7 Check here if the current year is the organization's first as a non-function	ally integrated	d Type III supporting orga	nization (see

JAPANESE CULTURAL CENTER OF HAWAII

instructions).

Schedule A (Form 990) 2022

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

JAPANESE CULTURAL CENTER OF HAWAII Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

			loonana	00,	
Sect	ion D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe	1			
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - prior	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	he organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Sect	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2022	IS	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
а	From 2017				
b	From 2018				
с	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
i	Carryover from 2017 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2022 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
	Excess from 2018				
	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
е	Excess from 2022				

Schedule A (Form 990) 2022

Part VI Supplemental Inform Part IV, Section A, lines 1, 2 line 1; Part IV, Section D, lin	nation. Provide 2, 3b, 3c, 4b, 4c nes 2 and 3; Par	CULTURAL CENTER OF HAWAII 99-0256147 Page 8 Ie the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, t IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, ction E, lines 2, 5, and 6. Also complete this part for any additional information.
SCHEDULE A, PART II,	LINE 10	, EXPLANATION FOR OTHER INCOME:
OTHER INCOME		
2022 AMOUNT: \$ 10,7	798.	
SCHEDULE A, LIST OF U	UNUSUAL (GRANTS RECEIVED:
DESCRIPTION: BEQUEST		
DATE: 11/09/22	AMOUNT :	291200.
DESCRIPTION: BEQUEST		
DATE: 02/27/21	AMOUNT :	107500.
DESCRIPTION: BEQUEST		
DATE: 12/18/20	AMOUNT :	177634.
DESCRIPTION: BEQUEST		
DATE: 12/18/20	AMOUNT :	776.
DESCRIPTION: BEQUEST		
DATE: 08/25/20	AMOUNT :	1806.
DESCRIPTION: BEQUEST		
DATE: 06/18/20 A	AMOUNT :	213438.
DESCRIPTION: BEQUEST		
DATE: 05/14/20	AMOUNT :	74656.
DESCRIPTION: BEQUEST		
DATE: 05/31/19	AMOUNT :	1252000.

232028 12-09-22

223451 11-15-22

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

Employer identification number

	JAPANESE CULTURAL CENTER OF HAWAII	99-0256147
Organization type (ch	eck one):	
Filers of:	Section:	
Form 990 or 990-EZ	\fbox 501(c)(3) (enter number) organization	
	4947(a)(1) nonexempt charitable trust not treated as a private foundation	
	527 political organization	
Form 990-PF 501(c)(3) exempt private foundation		
	4947(a)(1) nonexempt charitable trust treated as a private foundation	
	501(c)(3) taxable private foundation	

Check if your organization is covered by the **General Rule** or a **Special Rule**. **Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set in the set of the parts unless to the set of the parts unless the set of the parts unless to the set of the parts unless the set of the pa

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022) Name of organization

JAPANESE CULTURAL CENTER OF HAWAII

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (b) (d) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 1 X Person Payroll 100,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 Type of contribution No. **Total contributions** 2 X Person Payroll 291,200. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 3 X Person Payroll 50,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 4 X Person Payroll Noncash 100,144. \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 5 X Person Payroll 25,000. Noncash \$ (Complete Part II for noncash contributions.) (b) (c) (d) (a) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 6 X Person Payroll 143,591. Noncash \$ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

223452 11-15-22

22570402 139010 3462.T

Employer identification number

99-0256147

		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
223453 11-15		\$	Schedule B (Form 990) (2022)

23

Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(b)

Description of noncash property given

JAPANESE CULTURAL CENTER OF HAWAII

Name of organization

Part II

(a)

No.

from

Part I

Employer identification number

(d)

Date received

99-0256147

(c)

FMV (or estimate)

(See instructions.)

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2022.05080 JAPANESE CULTURAL CENTER 3462.T_1

	B (Form 990) (2022) organization		Page 4			
Name of 0	ganzaton					
	ESE CULTURAL CENTER OF H		99-0256147			
Part III	from any one contributor. Complete columns (a)	through (e) and the following line en haritable, etc., contributions of \$1,000 or	ection 501(c)(7), (8), or (10) that total more than \$1,000 for the year http:. For organizations r less for the year. (Enter this info. once.) \$			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
		(e) Transfer of gi				
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee			
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from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
	Transferee's name, address, a	(e) Transfer of gi	ift Relationship of transferor to transferee			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
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(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
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		(e) Transfer of gi				
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223454 11-15	5-22		Schedule B (Form 990) (2022)			

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SCHEDU	LE D
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Department of the Treasury

(Form	990)
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Supplemental Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

L **Open to Public** Inspection

OMB No. 1545-0047

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Go to www.irs.gov/Form990 for instructions and the latest information.

	ue Service	GO TO WWW		0 for instructions a				Inspectio	
	he organizati	JAPANESE C					99	identification $9-02561$	47
art I	-	ations Maintaining D n answered "Yes" on Forn			er Similar Fund	ds or Acco	ounts. (Complete if the	9
	-			(a) Donor a	dvised funds	(b)	Funds and	d other accour	nts
1 Total	l number at er	nd of year							
		f contributions to (during)							
		f grants from (during year)							
		t end of year							
		on inform all donors and d			ts held in donor ad	vised funds			
		on's property, subject to th						Yes	
	-	on inform all grantees, don	-	-					
		oses and not for the bene							
		ate benefit?			· · ·			Yes	
Part II		ation Easements. C							
l Purp		servation easements held							
] Preservatior	n of land for public use (for	example, recreat	tion or education)	Preservation	of a historic	ally import	ant land area	
	Protection o	f natural habitat			Preservation	of a certifie	d historic s	structure	
] Preservatior	n of open space							
2 Com	plete lines 2a	through 2d if the organiza	ation held a qualif	ied conservation co	ntribution in the for	m of a conse	ervation ea	sement on the	e last
day c	of the tax yea	r.					Held a	it the End of the	e Tax Yea
a Total	I number of co	onservation easements					2a		
b Total	l acreage rest	ricted by conservation eas	sements				2b		
c Num	ber of conser	vation easements on a cer	rtified historic stru	ucture included in (a)		2c		
d Num	ber of conser	vation easements included	d in (c) acquired a	after July 25,2006, a	nd not on a				
histo	ric structure l	isted in the National Regis	ster			i 4	2d		
						····· 🖵			
• Null	ber of conser	vation easements modified	d, transferred, rele					the tax	
year		vation easements modified	d, transferred, rele					the tax	
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year 1 Num 5 Does	ber of states the organiza	where property subject to	conservation eas regarding the per	eased, extinguished sement is located iodic monitoring, ins	, or terminated by t	the organizat	tion during	the tax	
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year Yolat Does violat Staff Amou Solution Soluti	ber of states is the organiza tions, and enf and voluntee unt of expension seach conser section 170(h) art XIII, descrit nce sheet, and nization's acc Organiza Organiza complete in e organization t, historical treas ide the followi Revenue inclu Assets include e organization ollowing amou	where property subject to tion have a written policy is orcement of the conservar r hours devoted to monitor mess incurred in monitoring, wation easement reported 0(4)(B)(ii)? be how the organization re- d include, if applicable, the ounting for conservation e ations Maintaining C f the organization answere elected, as permitted und sures, or other similar asse matrix XIII the text of the for elected, as permitted und sures, or other similar asse ing amounts relating to the ded on Form 990, Part X received or held works of unts required to be reported	conservation eas regarding the per tion easements it oring, inspecting, l inspecting, hand on line 2(d) above exports conservation exports conservation expo	eased, extinguished sement is located iodic monitoring, ins holds? handling of violation ling of violations, an e satisfy the require on easements in its iote to the organizat Art, Historical 990, Part IV, line 8. 8, not to report in its blic exhibition, educa- ncial statements that 8, to report in its rev exhibition, education saures, or other simi SC 958 relating to the	, or terminated by t spection, handling of is, and enforcing conser ments of section 17 revenue and expen ion's financial state Treasures, or o s revenue statemen ation, or research in t describes these its renue statement an on, or research in fu	the organization of onservation easer vation easer 70(h)(4)(B)(i) se statemen ements that of Other Sim at and balance on furtherance ems. Id balance sh urtherance of cial gain, pro	ion during easements nents durir t and describes t neet works public ser \$ vide	Yes during the year g the year Yes he ets. orks of vice,	ar N
year 4 Numi 5 Does violat 6 Staff 7 Amou 8 Does and s 9 In Pa balar orgar Part III 1a If the of art servic b If the art, h provi (i) F (ii) A 2 If the the fo a Reve	ber of states is the organizations, and enfield and voluntee and voluntee unt of expenses each consersection 170(h) art XIII, descriting expension is the sheet, and nization's accomplete in expension organization is torical treaside the following amore included expension in the organization is the organization is torical treaside the following amore included expension of the sheet include expension	where property subject to tion have a written policy is orcement of the conservar r hours devoted to monitor mess incurred in monitoring, wation easement reported (4)(B)(ii)? be how the organization red d include, if applicable, the ounting for conservation e ations Maintaining C f the organization answere elected, as permitted und easures, or other similar asse part XIII the text of the for elected, as permitted und sures, or other similar asse ing amounts relating to the ded on Form 990, Part VII ed in Form 990, Part X received or held works of unts required to be reporte on Form 990, Part VIII, lin	conservation eas regarding the per tion easements it oring, inspecting, l inspecting, hand on line 2(d) above eports conservation etext of the footing easements. Collections of ed "Yes" on Form ler FASB ASC 956 ssets held for public othote to its finan- ler FASB ASC 956 sta held for public esse items: I, line 1	eased, extinguished sement is located iodic monitoring, ins holds? handling of violation ling of violations, an e satisfy the require on easements in its iote to the organizat Art, Historical 990, Part IV, line 8. 8, not to report in its blic exhibition, education exhibition, education exhibition, education exhibition, education sources, or other simi SC 958 relating to the	, or terminated by t spection, handling of is, and enforcing conser ind enforcing conser ments of section 17 revenue and expen- ion's financial state Treasures, or of s revenue statemen ation, or research in t describes these its renue statement an on, or research in fu	the organization of onservation easer rvation easer 70(h)(4)(B)(i) se statemen ements that of Other Sim it and balance on furtherance ems. Id balance shurtherance of cial gain, pro-	ion during easements nents durir t and describes t nilar Ass e sheet works of public neet works public ser \$ vide	Yes during the year g the year Yes he ets. orks of vice,	ar
year 4 Numi 5 Does violat 6 Staff 7 Amou 8 Does and s 9 In Pa balar orgar 9 In Pa balar of art servic 10 If the art, h provi (i) F (ii) A 2 If the the fo a Reve b Asse	ber of states s the organiza tions, and enf and voluntee unt of expens s each conser section 170(h) art XIII, descrit nce sheet, and nization's acc Organiza Organiza complete in e organization t, historical treas ide the following Revenue included e organization ollowing amou enue included int	where property subject to tion have a written policy is orcement of the conservar r hours devoted to monitor mess incurred in monitoring, wation easement reported 0(4)(B)(ii)? be how the organization re- d include, if applicable, the ounting for conservation e ations Maintaining C f the organization answere elected, as permitted und sures, or other similar asse matrix XIII the text of the for elected, as permitted und sures, or other similar asse ing amounts relating to the ded on Form 990, Part X received or held works of unts required to be reported	conservation eas regarding the per tion easements it oring, inspecting, l inspecting, hand on line 2(d) above ports conservation extext of the footm casements. Collections of ed "Yes" on Form ler FASB ASC 956 ssets held for public ests held for public ests held for public ests held for public est held for public	eased, extinguished sement is located iodic monitoring, ins holds? handling of violation ling of violations, an e satisfy the require on easements in its tote to the organizat Art, Historical 990, Part IV, line 8. 8, not to report in its blic exhibition, education exhibition, education exhibition, education asures, or other simi SC 958 relating to th	, or terminated by t spection, handling of is, and enforcing conser ind enforcing conser ments of section 17 revenue and expen- ion's financial state Treasures, or of s revenue statemen ation, or research in t describes these its renue statement an on, or research in fu	the organization of onservation easer rvation easer 70(h)(4)(B)(i) se statemen ements that of Other Sim it and balance on furtherance ems. Id balance shurtherance of cial gain, pro-	ion during easements nents durir t and describes t neet works of public neet works public ser \$ vide \$ vide	Yes during the year g the year Yes he ets. orks of vice,	ar N

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Sche		E CULTURAL					-025			age 2
Par	t III Organizations Maintaining C	ollections of Art	, Historical Tre	asures, or O	ther S	imilar As	sets	(contin	ued)	
3	Using the organization's acquisition, accession	on, and other records	s, check any of the t	ollowing that ma	ake signi	ificant use c	of its		-	
	collection items (check all that apply):									
а	X Public exhibition	d	X Loan or exc	hange program						
b	X Scholarly research	е	Other							
с	X Preservation for future generations									
4	Provide a description of the organization's co	ollections and explain	how they further th	e organization's	s exempt	: purpose in	Part XI	II.		
5	During the year, did the organization solicit o	r receive donations o	f art, historical treas	,						_
	to be sold to raise funds rather than to be ma			llection?			X			No
Par	t IV Escrow and Custodial Arrange		ete if the organizatio	n answered "Ye	s" on Fo	orm 990, Pa	rt IV, lin	e 9, or		
	reported an amount on Form 990, Par									
1a	Is the organization an agent, trustee, custodi							.,		٦
	on Form 990, Part X?						. 📖	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the foll	owing table:					Amount		
_						4.	, , , , , , , , , , , , , , , , , , ,	Amount		
	Beginning balance					1c 1d				
	Additions during the year					1e				
f	Ending balance					16 1f				
	Did the organization include an amount on Fe					·		Yes		No
	If "Yes," explain the arrangement in Part XIII.						—]
Par										
		(a) Current year	(b) Prior year	(c) Two years b		Three years	back (e) Four	years	back
1a	Beginning of year balance	325,511.	321,956.	318,4	81.	313,	786.		309,	693.
b	Contributions									
с	Net investment earnings, gains, and losses	4,365.	3,555.	3,4	75.	4,	695.		4,	093.
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance	329,876.	325,511.	,	56.	318,	481.		313,	786.
2	Provide the estimated percentage of the curr)) held as:						
а	Board designated or quasi-endowment	.0000	_%							
b	Permanent endowment 92.8530 Term endowment 7.1470	%								
с		%								
0-	The percentages on lines 2a, 2b, and 2c sho		tion that and hald on		f a tha a					
38	Are there endowment funds not in the posse	ssion of the organiza	tion that are neid ar	id administered	for the			Г	Yes	No
	organization by: (i) Unrelated organizations							3a(i)		X
	(ii) Related organizations							3a(ii)		X
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as require	ed on Schedule B?					3b		
4	Describe in Part XIII the intended uses of the									
Par	t VI Land, Buildings, and Equipm	ŭ								
	Complete if the organization answered	d "Yes" on Form 990	, Part IV, line 11a. S	ee Form 990, Pa	art X, line	e 10.				
	Description of property	(a) Cost or of	ther (b) Cost	or other	(c) Accu	umulated	(d) Book	value	e
	· · · ·	basis (investr	,	(other)	• •	ciation	Ì			
1a	Land			6,131.				,276		
	Buildings		20,56	7,766. 1	.6,09	6,290.	. 4	,471	.,4'	76.
	Leasehold improvements									
d	Equipment									
	Other					9,319.		,016		
<u>Tota</u>	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part X	K. column (B), line 1	0c.)				,764		
						Sch	edule D) (Form	990)	2022

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(a) Des	-		11b. See Form 990, Part X, line 12.
	cription of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
	ncial derivatives		
	ely held equity interests		
3) Othe	er		
(A)			
(B) (C)			
(D)			
(E)			
(F)			
(G)			
(<u>U)</u> (H)			
	ol. (b) must equal Form 990, Part X, col. (B) line 12.)		
Part \	III Investments - Program Related.	1	
	Complete if the organization answered "Yes"	on 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) Total. (C	ol. (b) must equal Form 990, Part X, col. (B) line 13.)		
	Complete if the organization answered "Yes"	on Form 990, Part IV, line Description	11d. See Form 990, Part X, line 15. (b) Book value
Total. (C	Complete if the organization answered "Yes"		
Total. (C Part I	Complete if the organization answered "Yes"		
Total. (C Part I (1) (2) (3)	Complete if the organization answered "Yes"		
Total. (C Part I (1) (2) (3) (4)	Complete if the organization answered "Yes"		
Total. (C Part I (1) (2) (3) (4) (5)	Complete if the organization answered "Yes"		
Total. (C Part I (1) (2) (3) (4) (5) (6)	Complete if the organization answered "Yes"		
Total. (C Part I (1) (2) (3) (4) (5) (6) (7)	Complete if the organization answered "Yes"		
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8)	Complete if the organization answered "Yes"		
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9)	Complete if the organization answered "Yes" (a)	Description	
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9)	Other Assets. Complete if the organization answered "Yes" (a)	Description	(b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part)	Other Assets. Complete if the organization answered "Yes" (a) (b) must equal Form 990, Part X, col. (B) line Other Liabilities. Complete if the organization answered "Yes"	Description	(b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) (1)	Other Assets. Complete if the organization answered "Yes" (a) column (b) must equal Form 990, Part X, col. (B) line Other Liabilities. Complete if the organization answered "Yes" (a) Description of liability	Description	(b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) (1)	Other Assets. Complete if the organization answered "Yes" (a)	Description	(b) Book value (b) Book value 11e or 11f. See Form 990, Part X, line 25. (b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) 1. (1) (2)	Other Assets. Complete if the organization answered "Yes" (a) column (b) must equal Form 990, Part X, col. (B) line Other Liabilities. Complete if the organization answered "Yes" (a) Description of liability	Description	(b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) (1) (2) (1) (2) (3)	Other Assets. Complete if the organization answered "Yes" (a)	Description	(b) Book value (b) Book value 11e or 11f. See Form 990, Part X, line 25. (b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) (9) Total. (1) (2) (3) (4)	Other Assets. Complete if the organization answered "Yes" (a)	Description	(b) Book value (b) Book value 11e or 11f. See Form 990, Part X, line 25. (b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) (8) (9) Total. (C Part) (3) (4) (5)	Other Assets. Complete if the organization answered "Yes" (a)	Description	(b) Book value (b) Book value 11e or 11f. See Form 990, Part X, line 25. (b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) (8) (9) Total. (C) (1) (2) (3) (4) (5) (6)	Other Assets. Complete if the organization answered "Yes" (a)	Description	(b) Book value (b) Book value 11e or 11f. See Form 990, Part X, line 25. (b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) (8) (9) Total. (C Part) (3) (4) (5) (6) (5) (6) (7)	Other Assets. Complete if the organization answered "Yes" (a)	Description	(b) Book value (b) Book value 11e or 11f. See Form 990, Part X, line 25. (b) Book value
Total. (C Part I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (C Part) (8) (9) Total. (C) (1) (2) (3) (4) (5) (6)	Other Assets. Complete if the organization answered "Yes" (a)	Description	(b) Book value (b) Book value 11e or 11f. See Form 990, Part X, line 25. (b) Book value

JAPANESE CULTURAL CENTER OF HAWAII

Schedule D (Form 990) 2022

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Schedule D (Form 990) 2022

	edule D (Form 990) 2022 JAPANESE CULTURAL CENTER C				0256147 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Stateme		Revenue per Re	turn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.		1	
1				1	2,862,364.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	3 ()		288,725.		
b					
с	Recoveries of prior year grants	<u>2</u> c		_	
d	Other (Describe in Part XIII.)	2d			
е	Add lines 2a through 2d			2e	288,725.
3	Subtract line 2e from line 1			3	2,573,639.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b				
b	Other (Describe in Part XIII.)	4b	<u>-1,946,267.</u>		
с	Add lines 4a and 4b			4c	-1,946,267.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	627,372.
5 Pa	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) rt XII Reconciliation of Expenses per Audited Financial Statem	nents With	n Expenses per l		
5 Pa	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	nents With	n Expenses per l		n.
5 Ра 1	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990, Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem	nents With a.	n Expenses per l		
	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.)</i> rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12:	nents With a.	n Expenses per l	Retur	n.
1	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.)</i> rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements	a.	n Expenses per l	Retur	n.
1 2 a	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.)</i> rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	nents With a. 2a	n Expenses per l	Retur	n.
1 2 a	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	2a 2b	n Expenses per l	Retur	n.
1 2 a b	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	2a 2b 2c	n Expenses per l	Retur	n.
1 2 a b	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	1,832,237.	Retur	n. 2,638,025. 1,832,237.
1 2 b c d	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2c 2d	1,832,237.	1 1	n. 2,638,025.
1 2 b c d e	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	1,832,237.	1 2e	n. 2,638,025. 1,832,237.
1 2 b c d 3	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other losses Other losses Bubtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	2a 2b 2c 2d	1,832,237.	1 2e	n. 2,638,025. 1,832,237.
1 2 3 4	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d	1,832,237.	1 2e	n. 2,638,025. 1,832,237.
1 2 a b c d e 3 4 a	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2b 2c 2d	1,832,237.	1 2e	n. 2,638,025. 1,832,237. 805,788. 0.
1 2 d e 3 4 b c 5	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12: Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2b 2c 2d 2d	1,832,237.	Retur	n. 2,638,025. 1,832,237. 805,788.

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 III, LINE 1A:

JCCH'S COLLECTIONS INCLUDE ART OBJECTS, BOOKS, PHOTOGRAPHS, MANUSCRIPTS,

AND OTHER ITEMS. JCCH DOES NOT CAPITALIZE ITS COLLECTIONS, WHICH CONSIST

OF ITEMS THAT HELP TO DOCUMENT THE HISTORY AND CULTURE OF JAPANESE

AMERICANS IN HAWAII BECAUSE THE ITEMS HAVE NO ALTERNATIVE USES.

PART III, LINE 4:

PICTORIAL HISTORY, BOOKS, VIDEOS, ORAL HISTORIES AND CULTURAL ARTIFACTS

THAT PROVIDE A BETTER UNDERSTANDING OF THE JAPANESE AMERICAN CULTURE AND

HISTORY. THEY ARE USED TO EDUCATE AND HELP TELL THE STORY OF THE EVOLVING

28

JAPANESE AMERICAN EXPERIENCE IN HAWAII.

232054 09-01-22

PART V, LINE 4:

JCCH'S INVESTMENT OBJECTIVE IS TO CREATE LONG-TERM FINANCIAL SUPPORT TO

PROGRAMS. ALL ENDOWMENT FUNDS ARE CURRENTLY INVESTED IN MANAGED

PORTFOLIOS. ALL DECISIONS FOR THE INVESTING OF FUNDS IS MONITORED BY THE

JCCH INVESTMENT COMMITTEE AND JCCH BOARD OF DIRECTORS.

PART X, LINE 2:

U.S. GAAP REQUIRES MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY JCCH AND TO RECOGNIZE A TAX LIABILITY IN THE FINANCIAL STATEMENTS IF JCCH HAS TAKEN A TAX POSITION THAT IS MORE LIKELY THAN NOT TO FAIL UPON EXAMINATION BY TAXING AUTHORITIES. MANAGEMENT HAS EVALUATED JCCH'S TAX POSITIONS AS OF JUNE 30, 2023 AND 2022, AND FOR THE YEARS THEN ENDED, AND DETERMINED THAT JCCH HAD NO UNCERTAIN TAX POSITIONS REQUIRED TO BE REPORTED IN ACCORDANCE WITH U.S. GAAP. JCCH IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS IN PROGRESS FOR ANY OPEN TAX PERIODS.

PART XI, LINE 4B - OTHER ADJUSTMENTS: -1,811,405. RENTAL EXPENSES COST OF GOODS SOLD -11,706. INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS -114,030. -9,126. DIRECT FUNDRAISING EXPENSES TOTAL TO SCHEDULE D, PART XI, LINE 4B -1,946,267. PART XII, LINE 2D - OTHER ADJUSTMENTS: 1,811,405. RENTAL EXPENSES COST OF GOODS SOLD 11,706. DIRECT FUNDRAISING EXPENSES 9,126. Schedule D (Form 990) 2022 232055 09-01-22 29

22570402 139010 3462.т

2022.05080 JAPANESE CULTURAL CENTER 3462.T_1

Schedule D (Form 990) 2022 JAPANESE CULTURAL CENTER OF HAWAII Part XIII Supplemental Information (continued)	99-0256147 Page 5
TOTAL TO SCHEDULE D, PART XII, LINE 2D	1,832,237.
	Schedule D (Form 990) 202

SCHEDULE G	Suppleme	ntal Information Regarding	Func	Iraisi	ng or Gaming A	ctivi	ties	OMB No. 1545-0047
(Form 990)		e organization answered "Yes" on organization entered more than \$1				r 19, c	or if the	2022
Department of the Treasury Internal Revenue Service		Attach to Form 990						Open to Public Inspection
Name of the organization		o www.irs.gov/Form990 for instru	ctions	and th	ne latest information		Employer	identification number
Nume of the organization		E CULTURAL CENTER	OF I	IAWA	AII		99-025	
		Complete if the organization answe						
 a Mail solicitat b Internet and c Phone solicitat d In-person so 2 a Did the organization key employees list b If "Yes," list the 10 compensated at legendre 	ions email solicitations tations licitations on have a written o ed in Form 990, Pa highest paid indiv past \$5,000 by the	f Solicita g Specia or oral agreement with any individual art VII) or entity in connection with p viduals or entities (fundraisers) pursu	ttion of ttion of l fundra (incluc orofessi iant to	non-g govern aising of onal fu agreer	overnment grants nment grants events ficers, directors, trust undraising services? ments under which th	ne fund	draiser is to	d () Amount poid
(i) Name and addres or entity (func		(ii) Activity	have c or cor	aiser ustody itrol of utions?	(iv) Gross receipts from activity	Ìfı	retained b undraiser ed in col. (i)	y) to (or retained by)
			Yes	No				
Total								
3 List all states in whitor licensing.	ch the organizatio	n is registered or licensed to solicit	contrib	utions	or has been notified	it is e	xempt from	registration

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990) 2022

232081 10-27-22

 Schedule G (Form 990) 2022
 JAPANESE
 CULTURAL
 CENTER
 OF
 HAWAII
 99-0256147
 Page 2

 Part II
 Fundraising Events.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000

 of fundraising event contributio Form 990-F7 lines 1 and 6b List events with a , ¢5 000 ootor the - d - a ointo o in

		of fundraising event contributions and gro		,		- <u>-</u>
			(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through
			IRASSHAI		(h - t - l	col. (c))
e			(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	203,686.			203,686.
	2	Less: Contributions	182,746.			182,746.
	3	Gross income (line 1 minus line 2)	20,940.			20,940.
	4	Cash prizes				
S	5	Noncash prizes				
Direct Expenses	6	Rent/facility costs				
Direct E	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				70,251.
	10	Direct expense summary. Add lines 4 through	n 9 in column (d)			70,251.
	11	Net income summary. Subtract line 10 from li	ne 3, column (d)			-49,311.
Pa	rt I		answered "Yes" on Form	990, Part IV, line 19, or r	eported more than	
		\$15,000 on Form 990-EZ, line 6a.				
Revenue			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Re	1	Gross revenue				
Re	1	Gross revenue				
		Gross revenue				
	2					
Direct Expenses Rev	2 3	Cash prizes				
	2 3 4	Cash prizes				
	2 3 4	Cash prizes Noncash prizes Rent/facility costs	%	%	Yes %	
	2 3 4 5	Cash prizes Noncash prizes Rent/facility costs	Yes% □No	Yes% □No	☐ Yes %	
	2 3 4 5	Cash prizes Noncash prizes Rent/facility costs Other direct expenses			No	
	2 3 4 5 6	Cash prizes Noncash prizes Rent/facility costs Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through	No	□ No	<u>No</u>	
	2 3 4 5 7	Cash prizes Noncash prizes Rent/facility costs Other direct expenses Volunteer labor	No	□ No	<u>No</u>	
Direct Expenses	2 3 4 5 7 8	Cash prizes Noncash prizes Rent/facility costs Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through	5 in column (d)	<u>No</u>	<u>No</u>	
6 Direct Expenses	2 3 4 5 7 8 En	Cash prizes	No n 5 in column (d) from line 1, column (d) ucts gaming activities:	<u> </u>	<u>No</u>	
Birect Expenses	2 3 4 5 6 7 8 Ent	Cash prizes	No 15 in column (d) from line 1, column (d) icts gaming activities: ctivities in each of these s	No No	<u>No</u>	
Birect Expenses	2 3 4 5 6 7 8 Ent	Cash prizes	No 15 in column (d) from line 1, column (d) icts gaming activities: ctivities in each of these s	No No	<u>No</u>	
Direct Expenses	2 3 4 5 6 7 8 8 8 1st 1f" 	Cash prizes	No N	states?	<u>No</u>	
Direct Expenses	2 3 4 5 6 7 8 8 8 1st 1f" 	Cash prizes	No N	states?	<u>No</u>	
g b C Direct Expenses	2 3 4 5 6 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Cash prizes	No N	states?	ear?	

Schedule G (Form 990) 2022	JAPANESE C	ULTURAL	CENTER	OF HAWA	AII 9	9-0256147	Page 3
11 Does the organization conduct	t gaming activities with n	onmembers?				Yes	No
12 Is the organization a grantor, b							
to administer charitable gamin						Yes	No
13 Indicate the percentage of gan							
a The organization's facility							%
b An outside facility						13b	%
14 Enter the name and address of	the person who prepare	es the organiza	tion's gaming/s	special events	books and records:		
Name							
Address							
15a Does the organization have a c	contract with a third party	r from whom th	ne organization	receives gami	ng revenue?	Yes	No
b If "Yes," enter the amount of g					and the amou	nt	
of gaming revenue retained by							
c If "Yes," enter name and addre	ess of the third party:						
Name							
Addroop							
Address							
16 Gaming manager information:							
Name							
Gaming manager compensation	on \$						
Description of services provide	ed						
				- t			
Director/officer	Employee		idependent cor	ntractor			
17 Mandatory distributions:							
a Is the organization required un	der state law to make ch	aritable distrib	utions from the		eds to		
retain the state gaming license						Yes	No No
b Enter the amount of distributio							
organization's own exempt act	tivities during the tax yea	r \$			•		
Part IV Supplemental Inf	formation. Provide the	e explanations	required by Pa	rt I, line 2b, co	lumns (iii) and (v); an	d Part III, lines 9,	9b, 10b,
15b, 15c, 16, and 17b	, as applicable. Also prov	ide any additio	onal information	n. See instruct	ons.		
232083 10-27-22			2.2		S	chedule G (Form	990) 2022
			33				

Schedule G	(Form 990) Supplemental Infor	JAPANESE	CULTURAL	CENTER	OF	HAWAII	99-0256147 Page 4
Part IV	Supplemental Infor	mation (continu	ed)				
							Schedule G (Form 990)
232084 04-01-2	22						

SCHEDULE O (Form 990)

Name of the organization

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. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



99-0256147

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

JAPANESE CULTURAL CENTER OF HAWAII

GENERATIONS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THAT ENHANCE THE UNDERSTANDING AND CELEBRATION OF OUR HERITAGE, CULTURE

AND LOVE OF THE LAND. TO GUIDE US IN THIS WORK, WE DRAW FROM THE VALUES

FOUND IN OUR JAPANESE AMERICAN TRADITIONS AND THE SPIRIT OF ALOHA.

FORM 990, PART VI, SECTION A, LINE 6:

THERE SHALL BE PERPETUAL, ASSOCIATE, AND REGULAR MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

VOTING MEMBERS REFER TO PERPETUAL OR REGULAR MEMBERS. VOTING MEMBERS CAN

CAST ONE VOTE FOR THE ELECTION OF DIRECTOR TO THE GOVERNING BOARD. ALSO ANY

AMENDMENT, NEW OR REPEAL OF BYLAWS VOTED BY THE DIRECTORS ARE SUBJECT TO

REPEAL OR CHANGE BY THE VOTING MEMBERSHIP. VOTING IS SALY

DONE AT THE ANNUAL MEETING IN JULY OF EACH YEAR.

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

THE DRAFT IS REVIEWED BY THE BUDGET & FINANCE COMMITTEE. UPON APPROVAL BY

THE BUDGET & FINANCE COMMITTEE, THE 990 IS ELECTRONICALLY SENT TO ALL BOARD

MEMBERS PRIOR TO FILING.

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

EACH BOARD MEMBER RECEIVES THE CONFLICT OF INTEREST POLICY AND SIGNS THE

 CONFLICT OF INTEREST STATEMENT. IF THERE IS A CONFLICT OF INTEREST, THE

 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2022

232211 10-28-22

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Name of the organization JAPANESE CULTURAL CENTER OF HAWAII	Employer identification number 99-0256147
BOARD MEMBER WILL DISCLOSE THE CONFLICT AND RECUSE THEMSEI	VES FROM VOTING.
FOR EMPLOYEES, THE CONFLICT OF INTEREST POLICY IN THE EMPI	OYEE HANDBOOK IS
PROVIDED AT THE BEGINNING OF EMPLOYMENT.	
FORM 990, PART VI, SECTION B, LINE 15A:	

THE NONPROFIT HEADS' SALARIES ARE AVAILABLE ONLINE AND THIS IS USED AS A REFERENCE. THE BOARD DESIGNATES A NON-PROFIT WHOSE SIZE AND RESPONSIBILITIES ARE SIMILAR TO JCCH. ALSO TAKEN INTO CONSIDERATION IS THE REPLACEMENT MARKET FORCES, WHAT WOULD HAVE TO BE PAID TO FILL THE POSITION. FOR THE EXECUTIVE DIRECTOR, THERE IS A PERFORMANCE EVALUATION CONDUCTED BY THE BOARD OF DIRECTORS. BASED ON THE EVALUATION, THE BOARD SETS GOALS AND IS USED AS A BASIS FOR MERIT INCREASES. A WRITTEN EVALUATION WAS DONE IN 2018.

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

DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. FINANCIAL

STATEMENTS AND TAX RETURNS ARE ALSO MADE AVAILABLE TO THE PUBLIC ON THE WEBSITE.

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232212 10-28-22

Form	990-T Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))					
			0000			
		For calendar year 2022 or other tax year beginning \underline{JUL} 1, 2022 , and ending \underline{JUN} 30, 202	<u>3</u>	2022		
	tment of the Treasury al Revenue Service	Go to www.irs.gov/Form990T for instructions and the latest information. 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		
Α	Check box if address changed.	Name of organization (Check box if name changed and see instructions.)	DEmple	oyer identification number		
B E>	kempt under section	Print JAPANESE CULTURAL CENTER OF HAWAII	9	9-0256147		
] 501(c)(3)] 408(e)220(e)	or Type Number, street, and room or suite no. If a P.O. box, see instructions. 2454 SOUTH BERETANIA STREET		o exemption number nstructions)		
	408A 530(a) 529(a) 529A	City or town, state or province, country, and ZIP or foreign postal code HONOLULU, HI 96826	F	Check box if		
		C Book value of all assets at end of year 14,429,127.		an amended return.		
G	Check organization	type X 501(c) corporation 501(c) trust 401(a) trust Other trust	State	college/university		
<u>H</u> (Check if filing only to	o Claim credit from Form 8941 Claim a refund shown on Form 2439				
<u> </u> (Check if a 501(c)(3)	organization filing a consolidated return with a 501(c)(2) titleholding corporation	<u></u>			
		attached Schedules A (Form 990-T)		2		
		was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		Yes X No		
		ame and identifying number of the parent corporation.				
	The books are in car rt I Total Unr	re of NATE GYOTOKU Telephone number (related Business Taxable Income	(808) 945-7633		
1		business taxable income computed from all unrelated trades or businesses (see	1	0.		
2	D		2			
3	Add lines 1 and 2		3			
4	Charitable contribution	utions (see instructions for limitation rules)	4	0.		
5	Total unrelated bu	isiness taxable income before net operating losses. Subtract line 4 from line 3	5			
6	Deduction for net	operating loss. See instructions	6	0.		
7	Total of unrelated	business taxable income before specific deduction and section 199A deduction.				
	Subtract line 6 from	m line 5	7			
8	Specific deduction	n (generally \$1,000, but see instructions for exceptions)	8	1,000.		
9	Trusts. Section 19	99A deduction. See instructions	9			
10	Total deductions.	. Add lines 8 and 9	10	1,000.		
11	Unrelated busine	ess taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7,				
	enter zero		11	0.		
Pa	rt II Tax Com	putation				
1		xable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.		
2	Trusts taxable at	trust rates. See instructions for tax computation. Income tax on the amount on				
	Part I, line 11 from		2			
3	Proxy tax. See ins		3			
4		s. See instructions	4			
5		um tax (trusts only)	5			
6		liant facility income. See instructions	6			
7		through 6 to line 1 or 2, whichever applies	7	<u> </u>		
LHA	For Paperwork F	Reduction Act Notice, see instructions.		Form 990-T (2022)		

	90-T (2022)		Г	2 age			
Part	III Tax and Payments						
1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 1a						
b	Other credits (see instructions)						
с							
d	Credit for prior year minimum tax (attach Form 8801 or 8827) 1d						
е	Total credits. Add lines 1a through 1d	1e					
2	Subtract line 1e from Part II, line 7	2		0.			
3	Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 Form 8866						
	Other (attach statement)	3					
4	Total tax. Add lines 2 and 3 (see instructions).						
	section 1294. Enter tax amount here	4		0.			
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		0.			
6a	Payments: A 2021 overpayment credited to 2022						
b	2022 estimated tax payments. Check if section 643(g) election applies 6b						
с	Tax deposited with Form 8868 6c						
d	Foreign organizations: Tax paid or withheld at source (see instructions) 6d						
е	Backup withholding (see instructions) 6e						
f	Credit for small employer health insurance premiums (attach Form 8941) 6f						
g	Other credits, adjustments, and payments: Form 2439						
	Form 4136 Other Total 6g						
7	Total payments. Add lines 6a through 6g	7					
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached	8					
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9					
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10					
	Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded	11					
Part	V Statements Regarding Certain Activities and Other Information (see instructions)						
1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority		Yes	No			
	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			X			
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a						
	foreign trust?			X			
	If "Yes," see instructions for other forms the organization may have to file.						
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$						
4	Enter available pre-2018 NOL carryovers here \$ 462,356. Do not include any post-2017 NOL car	rryover					
	shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part	t I, line 6.					
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce	•					
	the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.						
	Business Activity Code Available post-2017 NOL c						
	531120 \$	6,130.					
	\$						
6a	Did the organization change its method of accounting? (see instructions)			X			
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No,"						
	explain in Part V						

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	Under penalties of perjury, I correct, and complete. Decl PUBLIC Signature of officer	declare that I have examined laration of preparer (other than DISCL	this return, including accompany taxpayer) is based on all informa OSURE Date	ving schedules an ation of which pre PRESI <u>EXECU</u> Title	parer has any knowled DENT &	e best of my knov ge. SCTOR	May t the pr	and belief, it is true, the IRS discuss this return with reparer shown below (see uctions)? X Yes No
	Print/Type preparer	's name	Preparer's signature		Date	Check 🗌	if	PTIN
Paid						self- employe	ed	
Preparer	RODNEY M.	HARANO	RODNEY M. HA	RANO	04/03/24			P00389596
Use Only	^	Firm's name CW ASSOCIATES, CPAS						26-1659234
		700 BISHOP STREET, SUITE 10						
	Firm's address	HONOLULU,	HI 96813			Phone no.	80	8-531-1040
223711 01-16-	23							Form 990-T (2022)
			2.0					

FORM 990-T	PRE-201	8 NET OPERATING	LOSS DEDUCTION	STATEMENT 1
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/03 06/30/16	458,717. 3,639.	0. 0.	458,717. 3,639.	458,717. 3,639.
NOL CARRYON	VER AVAILABLE THIS	YEAR	462,356.	462,356.

SCHEDULE A (Form 990-T)

Department of the Treasury

Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

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

OMB No. 1545-0047

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

A	Name of the organization JAPANESE CULTURAL CENTER OF HAWAII	В	Employer ident		n numbe	ər
	ORFRIEDE CODIORAD CENTER OF HAWAIT		99-0250	14/		
<u>c</u>	Unrelated business activity code (see instructions) 531120	D	Sequence:	1	of	2

Describe the unrelated trade or business DEBT-FINANCED RENTAL F

Pa	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances c Balance	1c			
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form				
	1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
с	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach				
	statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled				
	organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17)				
	organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	Total. Combine lines 3 through 12	13	0.		
Pa	TII Deductions Not Taken Elsewhere See instruction directly connected with the unrelated business in		r limitations on dec	luctions. Deductior	ns must be
1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages				
3	Repairs and maintenance				
4	Bad debts				
-				_	

5	Interest (attach statement). See instructions			5	
6	Taxes and licenses			6	
7	Depreciation (attach Form 4562). See instructions	7			
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9	Depletion			9	
10	Contributions to deferred compensation plans			10	
11	Employee benefit programs	11			
12	Excess exempt expenses (Part VIII)	12			
13	Excess readership costs (Part IX)			13	
14	Other deductions (attach statement)			14	
15	Total deductions. Add lines 1 through 14			15	0.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from column (C)	n Part		16	0.
17	Deduction for net operating loss. See instructions			17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18			
LHA	For Paperwork Reduction Act Notice, see instructions.			Schedu	le A (Form 990-T) 2022

						1
Sched Part	ule A (Form 990-T) 2022 III Cost of Goods Sold Enter meti	nod of inventory valuation				Page 2
1	Inventory at beginning of year				1	
2	Purchases				2	
3	Cost of labor				3	
4	Additional section 263A costs (attach statement)				4	
5	Other costs (attach statement)				5	
6	Total. Add lines 1 through 5				6	
7	Inventory at end of year				7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter h				8	
9	Do the rules of section 263A (with respect to property p	produced or acquired for r	esale) apply to the c	rganization?		Yes No
Part	IV Rent Income (From Real Property and	Personal Property	Leased with Re	eal Proper	ty)	
1	Description of property (property street address, city, s	tate, ZIP code). Check if a	i dual-use. See instru	uctions.		
	A					
	В					
	c 🗌					
	D					
		A	В	С		D
2	Rent received or accrued					
а	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)					
с	Total rents received or accrued by property.					
	Add lines 2a and 2b, columns A through D					
5 Part 1	Total deductions. Add line 4 columns A through D. En V Unrelated Debt-Financed Income (sr Description of debt-financed property (street address, or a	ee instructions)				0.
	c 🔄					
	D []					
		Α	В	C		D
2	Gross income from or allocable to debt-financed					
	property	0.				
3	Deductions directly connected with or allocable					
	to debt-financed property	0				
а	Straight line depreciation (attach statement)	0.				
b	Other deductions (attach statement)	0.				
С	Total deductions (add lines 3a and 3b, columns A through D)					
4	Amount of average acquisition debt on or allocable					
	to debt-financed property (attach statement)	0.				
5	Average adjusted basis of or allocable to debt-					
	financed property (attach statement)	0.				
6	Divide line 4 by line 5	0.000%	%		%	%
7	Gross income reportable. Multiply line 2 by line 6					
8	Total gross income (add line 7, columns A through D)	. Enter here and on Part I,	line 7, column (A) _			0.
9	Allocable deductions. Multiply line 3c by line 6	0.				
10	Total allocable deductions. Add line 9, columns A thr	ough D. Enter here and or	n Part I, line 7, colun	nn (B)		
11	Total dividends-received deductions included in line					0.
223721 (01-16-23	10		S	chedule A	(Form 990-T) 2022

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												1
Sched	ule A (Form 990-T) 2022 VI Interest, Annu	<u>, itiaa Da</u>	valtice and D	onto fron	n Control		aonization	. (· 、		Page 3
Part	VI Interest, Annu		allies, allu ne		ii Control		Exempt Contro	,	e instruct	,		
	1. Name of controlled	d	2. Employer	3. Net	unrelated	1	al of specified	1	rt of colur	r	6. Dedu	ctions directly
	organization		identification		ne (loss)		nents made	that is	included	in the		ected with
			number	(see ins	structions)				olling orga gross inc		income	e in column 5
(1)									0			
(2)												
(3)												
(4)												
					Controlled Or	-						
7	7. Taxable Income	inc	et unrelated ome (loss) nstructions)		otal of specif yments mad		10. Part that is inc controlling	luded i	n the ation's		connect	ons directly ted with column 10
(1)							gross		0			
(2)												
(3)												
(4)												
							Add colum Enter here line 8, c	and on	Part I, (A)	Ente	er here a	ns 6 and 11. nd on Part I, blumn (B)
Totals Part			f a Section 50	1(_)(7) (0) or (17)				0.			0.
Fait		cription of in		T(C)(7), (2. Amou				ructions)		5 70	tal deductions
	1. 2030		come		incon		3. Deduction directly conn (attach state)	ected	(attach st	asides tateme	nt) an	d set-asides d cols 3 and 4)
(1)												
(2)												
(3)												
(4)					Add amou	unto in					0.4	d amounts in
					column 2							umn 5. Enter
					here and o							and on Part I,
Totale					line 9, colu	umn (A) 0.					line	9, column (B) 0 •
Totals Part		xempt Ac	tivity Income	Other T	han Adve		a Income	(see inc	tructions)			0.
1	Description of exploite			, ee 1				000 118				
2	Gross unrelated busine		from trade or busi	ness. Ente	r here and o	n Part I.	line 10. colum	n (A)		2		
3	Expenses directly con											
	line 10, column (B)		-							3		
4	Net income (loss) from											
										4		
5	Gross income from act									5		
6	Expenses attributable									6		
7	Excess exempt expens											
	4. Enter here and on P	Part II, line 12	2							7		

Schedule A (Form 990-T) 2022

	ule A (Form 990-T) 2022				Page 4
Part	IX Advertising Income				
1	Name(s) of periodical(s). Check box if reporti	ng two or more periodicals on a	a consolidated basi	S.	
	A 🗌				
	в				
	c 🗌				
	D				
Entar		oorroop op ding, ook upp			
Entera	amounts for each periodical listed above in the		В	С	
•		Α	D		D
2	Gross advertising income				0.
	Add columns A through D. Enter here and or	Part I, line 11, column (A)			0.
а					
3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here and or	n Part I, line 11, column (B)			0.
			_		
4	Advertising gain (loss). Subtract line 3 from li	ne			
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column i	n			
	line 4 showing a loss or zero, do not complet	e			
	lines 5 through 7, and enter zero on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is le				
	than line 6, enter zero				
8	Excess readership costs allowed as a				
-	deduction. For each column showing a gain	on			
	line 4, enter the lesser of line 4 or line 7				
а	Add line 8, columns A through D. Enter the g		tal or zero here an	nd on	
u	Part II, line 13				0.
Part	X Compensation of Officers, Di	rectors, and Trustees	(see instructions)		•••
	,,,,,,,,,	· · · · · · · · · · · · · · · · · · ·		3. Percentage	4. Compensation
	1. Name	2. Title		of time devoted	attributable to
	i Nulle			to business	unrelated business
(1)				%	
(2)				%	
				%	
<u>(3)</u>				%	
<u>(4)</u>				<u> </u>	
T	Establish and an David U. Kas d				0
Part		· · · · ·			0.
Part		ee instructions)			

223732 01-16-23

1

990-T SCH 2	A POST-2017	7 NET OPERATING	LOSS DEDUCTION	STATEMENT 2
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19 06/30/20 06/30/21	1,690. 1,928. 2,512.	0. 0. 0.	1,690. 1,928. 2,512.	1,690. 1,928. 2,512.
NOL CARRYO	VER AVAILABLE THIS Y	TEAR	6,130.	6,130.

SCHEDULE A (Form 990-T)

Department of the Treasury

Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

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

2

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

of

2

Α

Name of the organization		B Employer identification number
JAPANESE CULTURAL CENTER OF	' HAWAII	99-0256147
Unrelated business activity code (see instructions)	459900	D Sequence: 2 of

459900 **C** Unrelated business activity code (see instructions)

E Describe the unrelated trade or business COMMISSIONS

Pa	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances c Balance	1c			
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form				
	1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
С	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach				
	statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled				
	organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17)				
	organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	Total. Combine lines 3 through 12	13	0.		
Pa	t II Deductions Not Taken Elsewhere See instructi directly connected with the unrelated business in			luctions. Deduction	s must be

1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages			2	
3	Repairs and maintenance		3		
4	Bad debts			4	
5	Interest (attach statement). See instructions		5		
6	Taxes and licenses			6	
7	Depreciation (attach Form 4562). See instructions				
8	Less depreciation claimed in Part III and elsewhere on return		8b		
9	Depletion	9			
10	Contributions to deferred compensation plans		10		
11	Employee benefit programs		11		
12	Excess exempt expenses (Part VIII)		12		
13	Excess readership costs (Part IX)			13	
14	Other deductions (attach statement)			14	
15	Total deductions. Add lines 1 through 14	15	0.		
16	Unrelated business income before net operating loss deduction. Subtract line 15 from				
	column (C)			16	0.
17	Deduction for net operating loss. See instructions			17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16			18	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

OMB No. 1545-0047

D Sequence:

Sabad	ule A (Form 990-T) 2022				2 Dogo 2
Part		hod of inventory valu	ation		Page 2
1	Inventory at beginning of year				
2	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5			_	
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter				Yes No
9 Part	Do the rules of section 263A (with respect to property IV Rent Income (From Real Property and				
1	Description of property (property street address, city, s	•			
	A 🗌	, ,			
	в 🛄				
	c 🗌				
	D				
		Α	В	С	D
2	Rent received or accrued				
а	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)				
с	Total rents received or accrued by property.				
Ŭ	Add lines 2a and 2b, columns A through D				
4 <u>5</u> Part 1	In lines 2(a) and 2(b) (attach statement) Total deductions. Add line 4 columns A through D. Er Unrelated Debt-Financed Income (s Description of debt-financed property (street address, of A B	ee instructions)			0.
	c 🗌				
	D			I	
		Α	В	С	D
2	Gross income from or allocable to debt-financed				
•	property				
3	Deductions directly connected with or allocable				
2	to debt-financed property Straight line depreciation (attach statement)				
a b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b,				
•	columns A through D)				
4	Amount of average acquisition debt on or allocable				
-	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
c	financed property (attach statement)		% %	0/	0/
6 7	Divide line 4 by line 5 Gross income reportable. Multiply line 2 by line 6		%	%	%
7 8	Total gross income (add line 7, columns A through D)		Part L line 7 column (A)		0.
U					5.
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A the	ough D. Enter here a	nd on Part I, line 7, colu	mn (B)	
11	Total dividends-received deductions included in line	10			0.
223721 (01-16-23	17		Schedule	A (Form 990-T) 2022

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											2
	ule A (Form 990-T) 2022 VI Interest, Annu		valtice and D	onto fron	n Control		agnization	x (-		·)	Page 3
Part	VI Interest, Annu		Jyanies, and ne				Exempt Control	,	ee instruct	,	
	1. Name of controlled		1. Name of controlled 2. Employer				al of specified	1	art of colu		6. Deductions directly
	organization		identification inco		me (loss) payr		nents made	that is included in			connected with
			number (see ir		nstructions)				controlling orga tion's gross inc		income in column 5
(1)											
(2)											
(3)											
(4)				 novempt (Controlled O	 aonizati	000				
7	. Taxable Income	18	Net unrelated		Controlled Or otal of specif	<u> </u>	10. Part o	of colu	mn 9	11	Deductions directly
'			icome (loss)		yments mad		that is inc	luded	in the		connected with
		(see	e instructions)					organization's s income		ind	come in column 10
(1)											
(2)											
(3)											
(4)											
							Add colum Enter here				d columns 6 and 11. er here and on Part I.
							line 8, c		,		line 8, column (B)
Totals									0.		0.
Part		Income	of a Section 50	1(c)(7), (9). or (17)	Organ	nization (s	ee inst	ructions)		
		cription of i			2. Amou		3. Deductio		,	asides	5. Total deductions
					income			directly connected (attach s (attach statement)		tatemer	nt) and set-asides (add cols 3 and 4)
(1)											
(2)											
(3)											
(4)					Add amou	inte in					Add amounts in
					column 2						column 5. Enter
					here and or line 9, colu	,					here and on Part I, line 9, column (B)
Totals						0.					0 •
Part		xempt A	ctivity Income	, Other T	han Adve	ertising	g Income	see in	structions)		
1	Description of exploite	-		·							
2	Gross unrelated busin	ess incom	e from trade or busi	ness. Entei	r here and o	n Part I,	line 10, colum	n (A)		2	
3	Expenses directly con	nected wit	h production of unre	elated busi	ness income	e. Enter l	here and on Pa	art I,			
	line 10, column (B)									3	
4	Net income (loss) from										
_	lines 5 through 7									4	
5	Gross income from ac									5	
6 7	Expenses attributable Excess exempt expense									6	
'	4. Enter here and on P									7	
	Entor hore and off	aren, 1110									

Schedule A (Form 990-T) 2022

	ule A (Form 990-T) 2022					Page 4
Part	IX Advertising Income					
1	Name(s) of periodical(s). Check box if reporting	ng two or more	periodicals on a	a consolidated basi	S.	
	A 🗌					
	в 🗔					
	c 🗌					
	D					
Enter a	amounts for each periodical listed above in the	corresponding	column.			
			Α	В	С	D
2	Gross advertising income					
	Add columns A through D. Enter here and or		column (A)	· ·	· · · · · · · · · · · · · · · · · · ·	0.
а	5	, , ,	(/			
3	Direct advertising costs by periodical					
a	Add columns A through D. Enter here and or		column (B)	-1	I	0.
4	Advertising gain (loss). Subtract line 3 from li	ne				
-	2. For any column in line 4 showing a gain,					
	complete lines 5 through 8. For any column i	_				
	line 4 showing a loss or zero, do not complete					
	lines 5 through 7, and enter zero on line 8					
F						
5	Readership costs					
6	Circulation income					
7	Excess readership costs. If line 6 is less than					
	line 5, subtract line 6 from line 5. If line 5 is le					
-	than line 6, enter zero	······				
8	Excess readership costs allowed as a					
	deduction. For each column showing a gain o					
	line 4, enter the lesser of line 4 or line 7					
а	Add line 8, columns A through D. Enter the g		ie 8a, columns t	otal or zero here ar	id on	0
Deut	Part II, line 13		J Twotece			0.
Part	X Compensation of Officers, Di	rectors, and	a Trustees	(see instructions)		
			_		3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
<u>(1)</u>					%	
(2)					%	
(3)					%	
(4)					%	
						_
	Enter here and on Part II, line 1					0.
Part	XI Supplemental Information (se	ee instructions)				

2

2022 DEPRECIATION AND AMORTIZATION REPORT

MANOA	GRAND BALLROOM	-	-					A DEB	r 1	-	-		-		
Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
24	BLD, IMPROVEMENTS,F&E	VARIOUS		.000	НY	16						132,134.		٥.	132,134.
	* TOTAL 990-T SCH E DEPR						0.				0.	132,134.		0.	132,134.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone