Form 990 | Return of Organization Exempt From Income Tax | OMB No. 1545-0047 1996

Department of the Treasury
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: *The organization may have to use a copy of this return to satisfy state reporting requirements.*

This Form is Open to Public Inspection

A For the 1996 calendar year, OR tax year period beginning 07/01, 1996, and ending 06/30, 19 97

B Check if: ☐ Change of address ☐ Initial return ☐ Final return ☐ Amended return (required also for State reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: SOKA UNIVERSITY OF AMERICA

Number and street (or P.O. box if mail is not delivered to street address): 26800 WEST MULHOLLAND HIGHWAY | Room/suite

City, town, or post office, state, and ZIP + 4: CALABASAS, CA 91302

D Employer identification number: 95-3909672

E State registration number: CT-56376

F Check ▶ ☐ if exemption application is pending

G Type of organization ▶ [X] Exempt under section 501(c) (3) ◀ (insert number) OR ▶ ☐ section 4947(a)(1) nonexempt charitable trust

Note: *Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).*

H (a) Is this a group return filed for affiliates? ☐ Yes [X] No

(b) If "Yes," enter the number of affiliates for which this return is filed: ▶

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes [X] No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ▶

J Accounting method: ☐ Cash [X] Accrual ☐ Other (specify) ▶

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: *Form 990-EZ may be used by organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.*

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 9.)

1	Contributions, gifts, grants, and similar amounts received: STMT 1				
a	Direct public support	1a	57,395,626.		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash $ 57,395,626. noncash $)			1d	57,395,626.
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	1,650,344.
3	Membership dues and assessments			3	
4	Interest on savings and temporary cash investments			4	213,258.
5	Dividends and interest from securities			5	211,165.
6a	Gross rents	6a	98,852.		
b	Less: rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	98,852.
7	Other investment income (describe ▶)			7	
8a	Gross amount from sale of assets other than inventory — (A) Securities / (B) Other	8a			
b	Less: cost or other basis and sales expenses	8b			
c	Gain or (loss) (attach schedule)	8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
9	Special events and activities (attach schedule)				
a	Gross revenue (not including $ of contributions reported on line 1a)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
10a	Gross sales of inventory, less returns and allowances	10a	53,129.		
b	Less: cost of goods sold	10b	47,538.		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	5,591.
11	Other revenue (from Part VII, line 103)			11	70,215.
12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	59,645,051.
13	Program services (from line 44, column (B))			13	2,953,918.
14	Management and general (from line 44, column (C))			14	8,956,730.
15	Fundraising (from line 44, column (D))			15	
16	Payments to affiliates (attach schedule)			16	
17	**Total expenses** (add lines 16 and 44, column (A))			17	11,910,648.
18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	47,734,403.
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	107,016,324.
20	Other changes in net assets or fund balances (attach explanation) STMT. 2			20	-33,417,981.
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	121,332,746.

Revenue / Expenses / Net Assets

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For Paperwork Reduction Act Notice, see page 1 of the separate instructions. Form 990 (1996)

THIS RETURN CONTAINS DONOR INFORMATION NOT FOR PUBLIC INSPECTION.

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TAXPAYER'S COPY

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 13.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash 368,814. noncash)	22	368,814.	368,814.	STMT 3	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	521,600.	228,874.	292,726.	
26 Other salaries and wages	26	1,288,620.	565,435.	723,185.	
27 Pension plan contributions	27	130,120.	57,096.	73,024.	
28 Other employee benefits	28	198,879.	87,266.	111,613.	
29 Payroll taxes	29	151,535.	66,492.	85,043.	
30 Professional fundraising fees	30				
31 Accounting fees	31	54,923.		54,923.	
32 Legal fees	32	506,694.		506,694.	
33 Supplies	33	308,429.	66,254.	242,175.	
34 Telephone	34	107,315.	5,939.	101,376.	
35 Postage and shipping	35	87,093.	2,493.	84,600.	
36 Occupancy	36	52,306.		52,306.	
37 Equipment rental and maintenance	37	539,671.	6,857.	532,814.	
38 Printing and publications	38				
39 Travel	39	370,469.	115,328.	255,141.	
40 Conferences, conventions, and meetings	40	121,383.	75,908.	45,475.	
41 Interest	41	10,747.		10,747.	
42 Depreciation, depletion, etc. (attach schedule)	42	902,752.		902,752.	
43 Other expenses (itemize): a STMT 4	43a	6,189,298.	1,307,162.	4,882,136.	
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 through 43) *Organizations completing columns (B)-(D), carry these totals to lines 13-15*	44	11,910,648.	2,953,918.	8,956,730.	

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $; (ii) the amount allocated to Program services $; (iii) the amount allocated to Management and general $; and (iv) the amount allocated to Fundraising $

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 16.)

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 5

All organizations must describe their exempt purpose achievements. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501 (c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	SEE STATEMENT 5 (Grants and allocations $ 368,814.)	2,953,918.
b	(Grants and allocations $)	
c	(Grants and allocations $)	
d	(Grants and allocations $)	
e	Other program services (attach schedule) (Grants and allocations $)	
f	**Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	2,953,918.

Part IV Balance Sheets (See Specific Instructions on page 16.)

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45	Cash - non-interest-bearing		143,645.	45	215,586.
46	Savings and temporary cash investments		3,624,260.	46	23,737,304.
47a	Accounts receivable	47a			
b	Less: allowance for doubtful accounts	47b		47c	
48a	Pledges receivable	48a			
b	Less: allowance for doubtful accounts	48b		48c	
49	Grants receivable			49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
51a	Other notes and loans receivable (attach schedule)	51a			
b	Less: allowance for doubtful accounts	51b		51c	
52	Inventories for sale or use		106,528.	52	93,680.
53	Prepaid expenses and deferred charges			53	
54	Investments - securities (attach schedule) SEE STATEMENT 6		NONE	54	15,079,136.
55a	Investments - land, buildings, and equipment: basis SEE STATEMENT 18	55a NONE			
b	Less: accumulated depreciation (attach schedule)	55b	NONE	55c	NONE
56	Investments - other (attach schedule)			56	
57a	Land, buildings, and equipment: basis	57a 88,203,988.			
b	Less: accumulated depreciation (attach schedule)	57b 4,725,720.	104,177,381.	57c	83,478,268.
58	Other assets (describe ▶ SEE STATEMENT 7)		121,191.	58	378,570.
59	**Total assets** (add lines 45 through 58) (must equal line 74)		108,173,005.	59	122,982,544.
Liabilities					
60	Accounts payable and accrued expenses		737,137.	60	1,248,856.
61	Grants payable			61	
62	Deferred revenue			62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
64a	Tax-exempt bond liabilities (attach schedule)			64a	
b	Mortgages and other notes payable (attach schedule) STMT. 8		139,544.	64b	120,942.
65	Other liabilities (describe ▶ SEE STATEMENT 9)		280,000.	65	280,000.
66	**Total liabilities** (add lines 60 through 65)		1,156,681.	66	1,649,798.
Net Assets or Fund Balances					
	Organizations that follow SFAS 117, check here ▶ [X] and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted		106,997,778.	67	90,842,107.
68	Temporarily restricted		18,546.	68	380,639.
69	Permanently restricted			69	30,110,000.
	Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds			70	
71	Paid-in or capital surplus, or land, building, and equipment fund			71	
72	Retained earnings, endowment, accumulated income, or other funds			72	
73	**Total net assets or fund balances** (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)		107,016,324.	73	121,332,746.
74	**Total liabilities and net assets/fund balances** (add lines 66 and 73)		108,173,005.	74	122,982,544.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 18.)

a	Total revenue, gains, and other support per audited financial statements	a	59810953.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments $ 118,364.		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify): $		
	Add amounts on lines (1) through (4)	b	118,364.
c	Line a minus line b.	c	59692589.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b Form 990 $		
(2)	Other (specify): STMT 10 $ -47,538.		
	Add amounts on lines (1) and (2)	d	-47,538.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	59645051.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	11958186.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify): STMT 11 $ 47,538.		
	Add amounts on lines (1) through (4)	b	47,538.
c	Line a minus line b	c	11910648.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	11910648.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 18.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 12-13		521,600.	88,063.	NONE

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? [X] Yes [ ] No

If "Yes," attach schedule - see Specific Instructions on page 18. SEE STATEMENT 17

Part VI Other Information (See Specific Instructions on page 19.)

		Line	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80a	Is the organization related (other than by association or with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X	
b	If "Yes," enter the name of the organization ▶ STMT 14 and check whether it is [ ] exempt OR [X] nonexempt.			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 — 81a: NONE			
b	Did the organization file Form 1120-POL for this year?	81b		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) — 82b: N/A			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	N/A	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	*Section 501(c)(4), (5), or (6) organizations.* - a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b	N/A	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members — 85c: N/A			
d	Section 162(e) lobbying and political expenditures — 85d: N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	*501(c)(7) organizations.*–Enter: a Initiation fees and capital contributions included on line 12 — 86a: N/A			
b	Gross receipts, included on line 12, for public use of club facilities — 86b: N/A			
87	*501(c)(12) organizations.*–Enter: a Gross income from members or shareholders — 87a: N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) — 87b: N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88		X
89a	*501(c)(3) organizations.*–Enter: Amount of tax paid during the year under: section 4911 ▶ NONE ; section 4912 ▶ NONE ; section 4955 ▶ NONE			
b	*501(c)(3) and 501(c)(4) organizations.*–Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax paid by the organization managers or disqualified persons during the year under section 4958 ▶ NONE			
d	Enter: Amount of tax in 89c, above, reimbursed by the organization ▶ NONE			

90 List the states with which a copy of this return is filed ▶ CALIFORNIA

91 The books are in care of ▶ MR. HATANAKA Telephone no. ▶ (818)880-6400

Located at ▶ 26800 W. MULHOLLAND HWY., CALABASAS, CA ZIP + 4 ▶ 91302

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* Form 1041–Check here ▶ [ ]
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 22.)

Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a SEMINAR-INTERN PROG					1,583,938.
b TUITION-JAPANESE CRS					5,006.
c TUITION-GRADUATE					61,400.
d					
e					
f					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	213,258.	
96 Dividends and interest from securities			14	211,165.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	98,852.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales inventory			03	5,591.	
103 Other revenue: a					
b MISCELLANEOUS			01	53,894.	
c FOOD SERVICE			03	16,321.	
d					
e					
104 Subtotal (add columns (B), (D), and (E))				599,081.	1,650,344.

105 Total (add line 104, columns (B), (D), and (E)) ▶ 2,249,425.

Note: *(Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 23.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	INCOME RECEIVED FROM SEMINARS AND INTERN PROGRAM
93B	TUITION RECEIVED FOR JAPANESE LANGUAGE COURSES
93C	TUITION RECEIVED FOR GRADUATE LEVEL COURSE WORK

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.) N/A

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
	%			
	%			
	%			
	%			

[redacted] his return, including accompanying schedules and statements, and to the best of my knowledge [redacted] reparer (other than officer) is based on all information of which preparer has any knowledge.

[redacted] OPY 5/12/98 Mitsuo Kimura Assistant Financial Officer

[redacted]

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information
See separate instructions.

▶ Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).

OMB No. 1545-0047

1996

Name of the organization: SOKA UNIVERSITY OF AMERICA

Employer identification number: 95-3909672

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
TOMOKO TAKAHASHI REDONDO BEACH, CA	DEAN FULL-TIME	65,000.	10,174.	NONE
SHIGATAKA HABUKI CALABASAS, CA	DIR. FOOD FULL TIME	60,000.	16,481.	NONE
JAY HEFFRON ALISO VIEJO, CA	FACULTY FULL TIME	60,000.	16,481.	NONE
GORDON K. PUTNUM NEWBURY PARK, CA	ASST MGR. FULL-TIME	52,000.	12,746.	NONE
Total number of other employees paid over $50,000 . . . . ▶	NONE			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions on page 1. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
HARDY HOLZMAN PFEIFFER & ASSOCIATES LOS ANGELES, CA	DESIGNING CONSULTANT	4,355,402.
ACI CORONA, CA	SITE WORK SPECIALIST	2,512,124.
SUMMIT ARCHITECT SANTA MONICA, CA	ARCHITECT	1,766,055.
ROBERT BEIN, WILLIAM FROST & ASSOCIATES IRVINE, CA	ENGINEER. & PLANNING	615,488.
CERRELL ASSOCIATES LOS ANGELES, CA	PR CONSULTANT	299,457.
Total number of others receiving over $50,000 for professional services . . . . . . ▶ 20		

Part III Statements About Activities

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1	X	
	If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ 12,330.			
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a	Sales, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE STMTS 12 - 13	2d	X	
e	Transfer of any part of its income or assets?	2e		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X	
4	Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.) STMT 15			

Part IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

The organization is not a private foundation because it is (please check only ONE applicable box):

5 [ ] A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 [X] A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)

7 [ ] A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 [ ] A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 [ ] A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ ____________

10 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

11a [ ] An organization that normally receives a substantial part of its support from a govermental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b [ ] A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

12 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)

13 [ ] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 [ ] An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.* NOT APPLICABLE

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 1995	(b) 1994	(c) 1993	(d) 1992	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18			N/A		
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 **Organizations described in lines 10 or 11:** a Enter 2% of amount in column (e), line 24 NOT APPLICABLE ▶ 26a

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1992 through 1995 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c

d Add: Amounts from column (e) for lines: 18 ______ 19 ______ 22 ______ 26b ______ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f %

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year for each "disqualified person." Enter the sum of such amounts for each year: NOT APPLICABLE

(1995) ______ (1994) ______ (1993) ______ (1992) ______

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:

(1995) ______ (1994) ______ (1993) ______ (1992) ______

c Add: Amounts from column (e) for lines: 15 ______ 16 ______ 17 ______ 20 ______ 21 ______ ▶ 27c

d Add: Line 27a total ______ and line 27b total ______ ▶ 27d

e Public support (line 27c total minus line 27d total) ▶ 27e

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ 27f

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1992 through 1995, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)

Part V Private School Questionnaire (See instructions on page 4.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Line	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	X	
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	X	
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31	X	
	If "Yes," please describe; If "No," please explain. (If you need more space, attach a separate statement.) SEE STATEMENT 16			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	X	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		X
b	Admissions policies?	33b		X
c	Employment of faculty or administrative staff?	33c		X
d	Scholarships or other financial assistance?	33d		X
e	Educational policies?	33e		X
f	Use of facilities?	33f		X
g	Athletic programs?	33g		X
h	Other extracurricular activities?	33h		X
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		X
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		X
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "NO," attach an explanation	35	X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions on page 6.)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ▶ a [ ] if the organization belongs to an affiliated group.
Check here ▶ b [ ] if you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		NONE
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		12,330.
38 Total lobbying expenditures (add lines 36 and 37)	38		12,330.
39 Other exempt purpose expenditures	39		11,945,856.
40 Total exempt purpose expenditures (add lines 38 and 39)	40		11,958,186.
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is - / **The lobbying nontaxable amount is -**			
Not over $500,000 — 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000	41		747,909.
Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 — $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		186,977.
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: *if there is an amount on either line 43 or line 44, file Form 4720.*

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 8.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 07/01/96	(b) 07/01/95	(c) 07/01/94	(d) 04/01/94 **	(e) Total
45 Lobbying nontaxable amount	747,909.	788,915.	804,044.	240,742.	2,581,610.
46 Lobbying ceiling amount (150% of line 45(e))					3,872,415.
47 Total lobbying expenditures	12,330.	252,495.	252,495.	50,433.	567,753.
48 Grassroots nontaxable amount	186,977.	197,229.	201,011.	60,186.	645,403.
49 Grassroots ceiling amount (150% of line 48(e))					968,105.
50 Grassroots lobbying expenditures	NONE	NONE	NONE	NONE	NONE

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See instructions on page 8.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers	N/	A	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)	N/	A	
c Media advertisements	N/	A	
d Mailings to members, legislators, or the public	N/	A	
e Publications, or published or broadcast statements	N/	A	
f Grants to other organizations for lobbying purposes	N/	A	
g Direct contact with legislators, their staffs, government officials, or a legislative body	N/	A	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means	N/	A	
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

** 3 MONTH PERIOD ENDING 06/30/94

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)	X	
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales of assets to a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities or equipment	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
51a(i)	912.	CAPPS	MEMBERSHIP FEE
51a(i)	1,000.	CCC WLD TRADE CEN AS	MEMBERSHIP FEE
51a(i)	500.	CONEJO VALLEY COC	MEMBERSHIP FEE
51a(i)	783.	COUNC FOR PRIV POSTS	MEMBERSHIP FEE
51a(i)	615.	CUPA	MEMBERSHIP FEE
51a(i)	600.	JAPAN AMER SOCIETY	MEMBERSHIP FEE
51a(i)	4,440.	JAPAN BUSINESS ASSO	MEMBERSHIP FEE
51a(i)	11,055.	MALIBU VALLEY FARMS	DUES
51a(i)	1,000.	MUSEUM OF TOLERANCE	MEMBERSHIP FEE
51a(i)	1,041.	NACUBO	MEMBERSHIP FEE
51a(i)	510.	NAFSA MEMBERSHIP	MEMBERSHIP FEE
51a(i)	500.	THOUSAND OAKS COC	MEMBERSHIP FEE
51a(i)	700.	VICA	MEMBERSHIP FEE/TRAINING
51a(i)	500.	WRL AFF COUNC ORANGE	MEMBERSHIP FEE

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ [ ] Yes [X] No

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

SOKA UNIVERSITY OF AMERICA 95-3909672

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp. reduction in basis	ITC reduction in basis	Basis for depreciation	Salvage value %	Accumulated depreciation	Method	Conv.	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
LAND	VAR	55403024.	100.000												
BUILDING & IMPROV	VAR	22391453.	100.000			22391453.		2,592,234.	SL		40.000				554,767.
FURN & FIXTURES	VAR	1,397,821.	100.000			1,397,821.		840,009.	SL		5.000				128,527.
EQUIPMENT	VAR	1,088,871.	100.000			1,088,871.		370,435.	SL		5.000				207,961.
LIBRARY BOOKS	VAR	114,970.	100.000			114,970.		20,290.	SL		10.000				11,497.
HISTORICAL ASSETS	VAR	3,400,000.	100.000			3,400,000.									
CIP		4,407,849.	100.000			4,407,849.									
Less: Retired Assets															
Subtotals		88203988.						3,822,968.							902,752.
Listed Property															
Less: Retired Assets															
Subtotals															
TOTALS		88203988.						3,822,968.							902,752.

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Code	Life	Current-year amortization
TOTALS						

*Assets Retired

JSA

6X9024 1.000

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FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

DESCRIPTION		AMOUNT
EXTRAORDINARY LOSS-SETTLEMENT AGREEMENT		-33536345.
UNREALIZED GAIN ON INVESTMENTS		118,364.
	TOTAL	-33417981.

FORM 990, PART II - GRANTS AND ALLOCATIONS PAID DURING THE YEAR

FELLOWSHIPS AWARDED TO 31 RECIPIENTS	348,134.
SCHOLARSHIPS AWARDED TO 4 RECIPIENTS	20,680.
TOTAL CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNT PAID	368,814.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL
CONTRIBUTION	800.		800.
UTILITIES	319,578.		319,578.
PROPERTY TAXES	1,981,931.		1,981,931.
OTHER TAXES	34,181.		34,181.
DUES	242,192.	214,773.	27,419.
BOOKS AND SUBSCRIPTIONS	176,840.	163,882.	12,958.
CONSULTANT FEES	1,927,083.		1,927,083.
MANAGEMENT FEES	156,323.		156,323.
OTHER PROFESSIONAL FEES	116,925.	116,925.	
ADVERTISING	105,796.	12,920.	92,876.
TV & RADIO	15,558.		15,558.
INSURANCE EXPENSE	220,050.		220,050.
FOOD SERVICES	189,460.	189,460.	
STUDENT MEALS	51,634.	51,634.	
CLEANING	19,124.	9,645.	9,479.
SERVICE CHARGE	109,909.	64,500.	45,409.
MOVING EXPENSE	8,485.		8,485.
SHORT TRIP	327,896.	327,896.	
EMPLOYEE TRAINING	12,858.	290.	12,568.
COMPUTER EXPENSE	18,567.	18,567.	
FACULTY RESEARCH	4,933.	4,933.	
MISCELLANEOUS	149,175.	131,737.	17,438.
TOTALS	6,189,298.	1,307,162.	4,882,136.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE UNIVERSITY IS LOCATED IN CALABASAS, CALIFORNIA AND REPRESENTS ONE OF THREE SOKA CAMPUSES. THE MAIN CAMPUS IS LOCATED NEAR TOKYO, JAPAN AND ANOTHER SMALLER CAMPUS IS IN VERRIERES, FRANCE. THE THREE CAMPUSES ARE COLLECTIVELY REFERRED TO AS "SOKA". SOKA IS A JAPANESE PRIVATE LIBERAL ARTS COLLEGE FOUNDED IN 1971 AND OFFERS A VARIETY OF DEGREES IN THE FIELD OF ECONOMICS, BUSINESS, LAW, EDUCATION, LANGUAGES, AND ENGINEERING. CURRENTLY, THE UNIVERSITY OFFERS A GRADUATE PROGRAM PROVIDING MASTER'S DEGREE TRAINING FOR ENGLISH AS A SECOND LANGUAGE (ESL) INSTRUCTORS. THE UNIVERSITY ALSO CONDUCTS ENGLISH-CONVERSATION CLASSES FOR STUDENTS ENROLLED AT THE TOKYO CAMPUS. THE UNIVERSITY SERVES ABOUT 500 UNDERGRADUATE STUDENTS WHO STUDY HERE FOR PERIODS RANGING FROM THREE WEEKS TO FOUR MONTHS, AND THEIR WORK IS CREDITED THROUGH JAPAN'S MINISTRY OF EDUCATION. THE UNIVERSITY IS ALSO THE HEADQUARTERS FOR THE PACIFIC BASIN RESEARCH CENTER, A POST-GRADUATE AND GRADUATE LEVEL PUBLIC POLICY RESEARCH CENTER CONDUCTED JOINTLY WITH HARVARD UNIVERSITY.

THE UNIVERSITY PLANS TO DEVELOP AN AMERICAN-ACCREDITED FOUR-YEAR UNIVERSITY AND GRADUATE SCHOOL LOCATED IN ORANGE COUNTY. THE UNIVERSITY WILL BE OPEN TO STUDENTS FROM AMERICA, JAPAN AND OTHER FOREIGN NATIONS, AND WILL OFFER A LIBERAL ARTS PROGRAM. SINCE INCEPTION IN 1984, THE UNIVERSITY HAS DERIVED MOST OF ITS REVENUES FROM ITS SPONSOR AND AFFILIATE, SOKA GAKKAI INTERNATIONAL ("SOKA GAKKAI"), AN INTERNATIONAL RELIGIOUS ORGANIZATION ENGAGED IN VARIOUS ACTIVITIES TO PROMOTE PEACE, CULTURE AND EDUCATION BASED ON BUDDHISM.

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION		BEGINNING BOOK VALUE	ENDING BOOK VALUE
U.S. TREASURY NOTES		NONE	15,079,136.
	TOTALS	NONE	15,079,136.

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
INTEREST RECEIVABLE	NONE	192,481.
STUDENT LOANS	109,542.	165,491.
DEPOSITS	11,649.	20,598.
TOTALS	121,191.	378,570.

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE

LENDER: SUMITOMO BANK OF CALIFORNIA
ORIGINAL AMOUNT: 150,000.
INTEREST RATE: 6.550000
MATURITY DATE: 11/21/00
REPAYMENT TERMS: PRINCIPAL AND INTEREST DUE MONTHLY
SECURITY PROVIDED: VARIOUS UNIVERSITY BANK ACCOUNTS
PURPOSE OF LOAN: PURCHASE OF REAL PROPERTY

BEGINNING BALANCE DUE	139,544.
ENDING BALANCE DUE	120,942.
TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	139,544.
TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	120,942.

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FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
PROPERTY TAXES	280,000.	280,000.
TOTALS	280,000.	280,000.

STATEMENT 9

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

DESCRIPTION	AMOUNT
RECLASS OF COST OF GOODS SOLD	-47,538.
TOTAL	-47,538.

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
RECLASS OF COST OF GOODS SOLD	47,538.
TOTAL	47,538.

SOKA UNIVERSITY OF AMERICA 95-3909672

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
HIROSHI OKAYASU .	CHAIRMAN ASRQ	NONE	NONE	NONE
YOSHINOBU HABUKI .	TRUST/PRES PART TIME	36,000.	7,274.	NONE
HIROMASA IKEDA .	TRUSTEE ASRQ	NONE	NONE	NONE
KENJI YOSHIGO .	TRUSTEE ASRQ	NONE	NONE	NONE
GEORGE HINGOT .	VICE PRES FULL TIME	134,000.	13,400.	NONE
ERIC HAUBER .	VICE PRES FULL TIME	90,000.	16,546.	NONE
ARNOLD KAWASAKI .	VICE PRES FULL TIME	68,000.	17,281.	NONE
MITSUO KIMURA .	ASST. FO FULL TIME	63,000.	16,781.	NONE
KIYOSHI HATANAKA .	ASST. FO FULL TIME	63,000.	16,781.	NONE
JOHN MONTGOMERY .	TRUSTEE PART TIME	67,600.	NONE	NONE
KIYOSHI NAKADA	CFO ASRQ	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
THE ABOVE CAN BE REACHED AT: 26800 W. MULHOLLAND HWY. CALABASAS, CA 91302				
	GRAND TOTALS	521,600.	88,063.	NONE

FORM 990, PART VI - NAMES OF RELATED ORGANIZATIONS

SOKA UNIVERSITY OF JAPAN (SUJ), THE ORGANIZATION'S SOLE VOTING MEMBER, IS A JAPANESE EDUCATIONAL CORPORATION. ALTHOUGH SUJ IS A NON-PROFIT ORGANIZATION IN JAPAN, IT HAS NOT APPLIED FOR OR OBTAINED A RULING FROM THE INTERNAL REVENUE SERVICE AS TO WHETHER IT IS A 501(C)(3) ORGANIZATION. IN ADDITION, SUJ FILES FORM 1120F IN THE UNITED STATES. THIS ORGANIZATION AND SUJ ARE THEREFORE NOT BEING TREATED AS MEMBERS OF AN AFFILIATES GROUP.

SCHEDULE A, PART III - EXPLANATION FOR LINE 4
===

SOKA UNIVERSITY OF AMERICA, IN CONJUNCTION WITH THE PACIFIC BASIN RESEARCH CENTER FOLLOWS HARVARD PROCEDURES FOR AWARDING FELLOWSHIPS. A FACULTY COMMITTEE SELECTS THE PREFERRED CANDIDATES ON THE BASIS OF APPLICATIONS SUBMITTED IN RESPONSE TO A PUBLIC ANNOUNCEMENT. APPLICATIONS FOR FELLOWSHIPS SHOULD BE SENT TO THE FOLLOWING:

MR. JOHN D. MONTGOMERY
C/O SOKA UNIVERSITY OF AMERICA
26800 W. MULHOLLAND DRIVE
CALABASAS, CA 91302

STATEMENT 15

FORM 990, PART V - COMPENSATION PROVIDED BY RELATED ORGANIZATIONS

NAME	TITLE	ORGANIZATION	COMPENSATION
HIROSHI OKAYASU	CHAIRMAN	SOKA UNIV. OF JAPAN	158,866
YOSHINOBU HABUKI	PRESIDENT	SOKA UNIV. OF JAPAN	93,133
		TOTAL	251,999

FORM 990, PART IV, LINE 57A - LAND, BUILDINGS, AND EQUIPMENT

LAND NOT INCLUDED ON LINE 57A:

LAND HELD FOR DONATION		33,536,345
RESERVE AGAINST LAND HELD FOR DONATION		(33,536,345)
	NET AMOUNT	0