

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018

- B** Check if applicable
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
SOKA UNIVERSITY OF AMERICA

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
1 UNIVERSITY DRIVE

City or town, state or province, country, and ZIP or foreign postal code
ALISO VIEJO, CA 92656

D Employer identification number
95-3909672

E Telephone number
(949) 480-4000

G Gross receipts \$ 290,897,019

F Name and address of principal officer
YOSHINOBU HABUKI
1 UNIVERSITY DRIVE
ALISO VIEJO, CA 92656

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ WWW.SOKA.EDU

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1984

M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO FOSTER A STEADY STREAM OF GLOBAL CITIZENS COMMITTED TO LIVING A CONTRIBUTIVE LIFE SEE SCH O

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	15
4 Number of independent voting members of the governing body (Part VI, line 1b)	13
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	657
6 Total number of volunteers (estimate if necessary)	195
7a Total unrelated business revenue from Part VIII, column (C), line 12	-372,109
7b Net unrelated business taxable income from Form 990-T, line 34	-1,008,290

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	8,780,570	90,460,571
9 Program service revenue (Part VIII, line 2g)	19,224,548	19,578,363
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	48,032,649	46,560,034
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	904,280	1,252,287
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	76,942,047	157,851,255
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	14,159,636	14,287,567
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	23,948,830	25,716,331
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,051,443		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	36,809,135	37,385,107
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	74,917,601	77,389,005
19 Revenue less expenses Subtract line 18 from line 12	2,024,446	80,462,250

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,547,493,868	1,668,840,643
21 Total liabilities (Part X, line 26)	5,444,666	8,968,431
22 Net assets or fund balances Subtract line 21 from line 20	1,542,049,202	1,659,872,212

Part II Signature Block

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

Sign Here

Signature of officer
Date 2019-05-14

ARCHIBALD E ASAWA VP FIN & ADM, CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name TRACY S PAGLIA	Preparer's signature TRACY S PAGLIA	Date	Check <input type="checkbox"/> if self-employed	PTIN P00366884
Firm's name ▶ MOSS ADAMS LLP			Firm's EIN ▶ 91-0189318	
Firm's address ▶ 4747 EXECUTIVE DRIVE SUITE 1300 SAN DIEGO, CA 92121			Phone no (858) 627-1400	

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission
 THE MISSION OF SOKA UNIVERSITY OF AMERICA IS TO FOSTER A STEADY STREAM OF GLOBAL CITIZENS COMMITTED TO LIVING A CONTRIBUTIVE LIFE CONTINUED IN SCHEDULE O

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

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

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

4a (Code) (Expenses \$ 49,577,750 including grants of \$ 13,835,977) (Revenue \$ 18,366,116)
 See Additional Data























4b (Code) (Expenses \$ 1,026,533 including grants of \$ 0) (Revenue \$ 613,947)
 See Additional Data

4c (Code) (Expenses \$ 2,149,267 including grants of \$ 451,590) (Revenue \$ 598,300)
 See Additional Data

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

4e Total program service expenses ▶ 52,753,550

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
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? <i>If "Yes," complete Schedule C, Part II</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
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? <i>If "Yes," complete Schedule D, Part I</i> 		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	Yes	
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? <i>If "Yes," complete Schedule D, Part IV</i> 		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 	Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	Yes	
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)? <i>If "Yes," complete Schedule D, Part X</i> 	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> 	Yes	
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
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? <i>If "Yes," complete Schedule F, Parts I and IV</i> 	Yes	
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? <i>If "Yes," complete Schedule F, Parts II and IV</i> 		No
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? <i>If "Yes," complete Schedule F, Parts III and IV</i> 		No
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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) 		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 		No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		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? <i>If "Yes," complete Schedule I, Parts I and III</i>	Yes	
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? <i>If "Yes," complete Schedule J</i>	Yes	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
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? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	Yes	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
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? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
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? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, sub-questions (1a-13b), and Yes/No columns. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (15), 1b (13), 2 (Yes), 3 (No), 4 (No), 5 (No), 6 (Yes), 7a (Yes), 7b (Yes), 8a (Yes), 8b (Yes), 9 (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (No), 10b, 11a (Yes), 11b, 12a (Yes), 12b (Yes), 12c (Yes), 13 (Yes), 14 (Yes), 15a (Yes), 15b (Yes), 16a (No), 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 (CA), 18 (Own website, Another's website, Upon request, Other), 19, 20 (ARCHIBALD ASAWA 1 UNIVERSITY DRIVE ALISO VIEJO, CA 926568081 (949) 480-4000).

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total										
1c Total from continuation sheets to Part VII, Section A										
1d Total (add lines 1b and 1c)							2,484,616	102,622	508,097	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 49

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
FACILITY SERVICE PARTNERS LLC 19201 WILLOW BROOK LANE TRABUCO CANYON, CA 92679	CAMPUS MAINTENANCE	4,011,688
CAMBRIDGE ASSOCIATES LLC 100 SUMMER STREET BOSTON, MA 021102112	INVESTMENT MANAGEMENT	1,966,262
KPMG LLP PO BOX 120001 DALLAS, TX 756120966	ACCOUNTING SERVICES	352,712
RND DEVELOPMENT COMPANY ROGER O'NEAL 7059 VISTA DEL MAR LANE PLAYA DEL REY, CA 902937636	CONSULTANT	300,000
OPUS 3 ARTISTS LLC 470 PARK AVE S FL 9 NORTH NEW YORK, NY 100166819	PERFORMING ARTISTS MANAGEMENT	158,811

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 6

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	855,002				
	d Related organizations	1d	80,220,000				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	9,385,569				
	g Noncash contributions included in lines 1a-1f \$ _____		723,023				
	h Total. Add lines 1a-1f		90,460,571				
Program Service Revenue		Business Code					
	2a TUITION & FEES	611710	13,944,417	13,944,417			
	b HOUSING & FOOD	721000	5,066,751	5,066,751			
	c OTHER AUXILIARY	721000	567,195	567,195			
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f		19,578,363					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		14,096,956		-890,403	14,987,359	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		744,229					
		b Less rental expenses	49,155				
		c Rental income or (loss)	695,074				
	d Net rental income or (loss)			695,074		695,074	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		165,192,000					
		b Less cost or other basis and sales expenses	132,728,922				
		c Gain or (loss)	32,463,078				
	d Net gain or (loss)			32,463,078		32,463,078	
	8a Gross income from fundraising events (not including \$ 855,002 of contributions reported on line 1c) See Part IV, line 18	a	160,334				
		b Less direct expenses	b	267,687			
c Net income or (loss) from fundraising events				-107,353		-107,353	
9a Gross income from gaming activities See Part IV, line 19	a						
	b Less direct expenses	b					
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a						
	b Less cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code						
11a PERFORMING ARTS CENTER	711130	518,294		518,294			
b OTHER REVENUE	900099	144,633			144,633		
c VENDING REVENUE	900099	1,639			1,639		
d All other revenue							
e Total. Add lines 11a-11d		664,566					
12 Total revenue. See Instructions		157,851,255	19,578,363	-372,109	48,184,430		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 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.	14,287,567	14,287,567		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	1,892,059	293,030	1,599,029	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	16,956,013	12,342,744	4,143,546	469,723
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,470,922	984,831	437,183	48,908
9 Other employee benefits.	4,030,166	2,011,486	1,861,536	157,144
10 Payroll taxes.	1,367,171	922,820	409,615	34,736
11 Fees for services (non-employees)				
a Management.				
b Legal.	205,531		205,531	
c Accounting.	308,026		308,026	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	5,171,308		5,171,308	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	553,461	129,400	339,847	84,214
12 Advertising and promotion.	1,365,977	30,534	1,335,443	
13 Office expenses.	1,192,164	801,136	323,264	67,764
14 Information technology.	1,074,545	271,238	797,219	6,088
15 Royalties.				
16 Occupancy.	9,031,916	6,818,415	2,201,178	12,323
17 Travel.	268,642	48,318	211,541	8,783
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	337,200	108,075	220,830	8,295
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	10,149,018	8,297,657	1,838,810	12,551
23 Insurance.	1,274,813	265,444	1,009,369	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a INTERNSHIP PROGRAM EXPE	2,077,085	2,077,085		
b FOOD SERVICES	1,750,071	1,750,071		
c EVENTS EXPENSE	1,018,618	6,193	1,012,425	0
d ATHLETICS & REC PROGRAM	501,189	501,189	0	0
e All other expenses	1,105,543	806,317	158,312	140,914
25 Total functional expenses. Add lines 1 through 24e.	77,389,005	52,753,550	23,584,012	1,051,443
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,200	1	1,200
	2 Savings and temporary cash investments	17,882,522	2	36,385,820
	3 Pledges and grants receivable, net		3	679,000
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	1,897,500	7	2,771,250
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	218,272	9	628,417
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	469,946,238		
	b Less accumulated depreciation	158,160,969		
		297,023,613	10c	311,785,269
	11 Investments—publicly traded securities	250,051,403	11	293,786,688
	12 Investments—other securities See Part IV, line 11	971,509,532	12	1,013,698,098
	13 Investments—program-related See Part IV, line 11	4,205,509	13	4,400,584
	14 Intangible assets		14	
15 Other assets See Part IV, line 11	4,704,317	15	4,704,317	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,547,493,868	16	1,668,840,643	
Liabilities	17 Accounts payable and accrued expenses	4,803,115	17	8,097,848
	18 Grants payable		18	
	19 Deferred revenue	165,266	19	115,229
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	476,285	25	755,354
	26 Total liabilities. Add lines 17 through 25	5,444,666	26	8,968,431
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	411,008,021	27	431,231,212
	28 Temporarily restricted net assets	325,580,378	28	421,927,000
	29 Permanently restricted net assets	805,460,803	29	806,714,000
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	1,542,049,202	33	1,659,872,212
	34 Total liabilities and net assets/fund balances	1,547,493,868	34	1,668,840,643

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	157,851,255
2	Total expenses (must equal Part IX, column (A), line 25)	2	77,389,005
3	Revenue less expenses Subtract line 2 from line 1	3	80,462,250
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,542,049,202
5	Net unrealized gains (losses) on investments	5	36,470,357
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	890,403
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,659,872,212

Part XII Financial Statements and Reporting

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

		Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	Yes	

Additional Data

Software ID:

Software Version:

EIN: 95-3909672

Name: SOKA UNIVERSITY OF AMERICA

Form 990 (2017)

Form 990, Part III, Line 4a:

BACHELOR OF ARTS DEGREE IN LIBERAL ARTS WITH CONCENTRATIONS IN ENVIRONMENTAL STUDIES, HUMANITIES, INTERNATIONAL STUDIES, AND SOCIAL AND BEHAVIORAL SCIENCES (432 STUDENTS) SEE ADDITIONAL INFORMATION IN SCHEDULE O

Form 990, Part III, Line 4b:

PACIFIC BASIN RESEARCH CENTER AND ENGLISH AS A SECOND LANGUAGE (ESL) PROGRAM SERVICES (17 STUDENTS) SEE ADDITIONAL INFORMATION IN SCHEDULE O

Form 990, Part III, Line 4c:

MASTERS OF ARTS GRADUATE PROGRAM IN EDUCATIONAL LEADERSHIP AND SOCIETAL CHANGE (15 STUDENTS) SEE ADDITIONAL INFORMATION IN SCHEDULE O

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
STEPHEN S DUNHAM JD TRUSTEE-CHAIR	1 00	X		X				0	0	0
SHUNICHI YAMADA MBA TRUSTEE	1 00	X						0	0	0
GENE O'CONNELL RN MS TRUSTEE	1 00	X						0	0	0
DAVID P ROSELLE PHD TRUSTEE	1 00	X						0	0	0
DANIEL NAGASHIMA MBA TRUSTEE	1 00	X						0	0	0
KAREN K LEWIS PHD TRUSTEE	1 00	X						0	0	0
KRIS D KNUDSEN JD TRUSTEE	1 00	X						0	0	0
YOSHIKI TANIGAWA TRUSTEE	1 00 40 00	X						0	102,622	0
CLOTHILDE V HEWLETT JD TRUSTEE	1 00	X						0	0	0
MARIA GUAJARDO PHD TRUSTEE	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LAWRENCE E CARTER SR PHD TRUSTEE	1 00	X						0	0	0
MATILDA BUCK TRUSTEE	1 00	X						0	0	0
YOSHIHISA BABA PHD TRUSTEE	1 00	X						0	0	0
TARIQ HASAN PHD TRUSTEE-VICE CHAIR	1 00	X		X				0	0	0
LARRY A HICKMAN PHD TRUSTEE	1 00	X						0	0	0
HIROKI SAKAI CORP SECRETARY	40 00			X				121,761	0	20,175
KATHERINE STAPCHUK VP HUMAN RESOURCES/RISK MGMT	40 00			X				145,200	0	24,666
DAVID M NAKABAYASHI CONTROLLER & ASST TREASURER	40 00			X				147,225	0	24,399
EDWARD FEASEL VP ACAD AFFRS, CAO, DEAN OF FA	40 00			X				254,600	0	37,629
TOMOKO TAKAHASHI VP INST'L RES & ASSMT/DEAN GR	40 00			X				256,520	0	33,324

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ARCHIBALD E ASAWA VP FIN & ADM/CFO/CH INVEST OFR	40 00			X				286,840	0	36,072
YOSHINOBU HABUKI PRESIDENT/PROF OF ECONOMICS	40 00			X				410,000	0	47,258
JOHN MIN DIRECTOR OF IT	40 00					X		162,287	0	29,075
MICHAEL WEINER ASST DEAN OF FCLTY/PROF E ASIA	40 00					X		164,984	0	118,669
ROBERT ALLINSON PROFESSOR OF PHILOSOPHY	40 00					X		171,391	0	77,081
JAMES MEROD PROFESSOR OF AMERICAN LIT	40 00					X		172,088	0	27,924
JOHN HEFFRON PROFESSOR OF HISTORY & DIRECTOR OF MA PROGRAM	40 00					X		191,720	0	31,825

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

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

The organization is not a private foundation because it is (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

	Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	7,941,978	6,957,798	8,942,479	8,780,570	90,460,571	123,083,396
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3	7,941,978	6,957,798	8,942,479	8,780,570	90,460,571	123,083,396
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)						1,307,241
6	Public support. Subtract line 5 from line 4						121,776,155

Section B. Total Support

	Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7	Amounts from line 4	7,941,978	6,957,798	8,942,479	8,780,570	90,460,571	123,083,396
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	11,418,955	14,260,222	10,224,199	9,297,572	15,731,588	60,932,536
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.)	91,763	136,057	109,301	138,644	146,272	622,037
11	Total support. Add lines 7 through 10						184,637,969

12 Gross receipts from related activities, etc (see instructions) **12** 93,805,087

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	65.950 %
15	Public support percentage for 2016 Schedule A, Part II, line 14	15	34.680 %

16a **33 1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

b **33 1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶

b **10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶

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

(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

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2016 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
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.		
	1		
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).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
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.		
	3b		
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.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
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.		
	4b		
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.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).		
	5a		
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?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
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 .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
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 .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in 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 .		
	9c		
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.		
	10a		
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.)		
	10b		

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 in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	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)? <i>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).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
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 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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in (2), 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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)		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test Answer (a) and (b) 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? <i>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.</i>		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
3	Parent of Supported Organizations Answer (a) and (b) 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? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

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)	1	
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 1-1/2% 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 .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 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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions)

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME	REFUNDS REBATES - 2013 AMOUNT \$ 64,708 2014 AMOUNT \$ 111,677 2015 AMOUNT \$ 84,213 2016 AMOUNT \$ 124,813 VENDING REVENUE - 2013 AMOUNT \$ 1,225 2014 AMOUNT \$ 1,457 2015 AMOUNT \$ 1,777 2016 AMOUNT \$ 1,406 2017 AMOUNT \$ 1,639 ALL OTHER REVENUE - 2013 AMOUNT \$ 25,830 2014 AMOUNT \$ 11,399 2015 AMOUNT \$ 13,420 2016 AMOUNT \$ 4,846 2017 AMOUNT \$ 144,633 FEES FINES - 2014 AMOUNT \$ 11,524 2015 AMOUNT \$ 9,891 2016 AMOUNT \$ 7,579

990 Schedule A, Supplemental Information

Return Reference	Explanation
SUPPORT SCHEDULE	FORM 990, SCHEDULE A, PART II SOKA UNIVERSITY IS A SCHOOL DESCRIBED IN SECTION 170(B)(1)(A)(II) HOWEVER, IT IS COMPLETING PART II TO DEMONSTRATE THAT IT QUALIFIES FOR THE SPECIAL RULES ALLOWED ON SCHEDULE B AND MEETS THE 33 1/3% SUPPORT TEST OF THE REGULATIONS UNDER SECTIONS 509(A)(1) ON 170(B)(1)(A)(VI) THUS SOKA UNIVERSITY IS CONSIDERED TO BE NORMALLY 33 1/3% PUBLICLY SUPPORTED UNDER REGULATION SECTION 1 170A(F)(4)(I)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047 2017 Open to Public Inspection

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.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization SOKA UNIVERSITY OF AMERICA

Employer identification number 95-3909672

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate value of contributions, aggregate value of grants, and aggregate value at end of year.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
Preservation of land for public use (e.g., recreation or education)
Protection of natural habitat
Preservation of open space
Preservation of an historically important land area
Preservation of a certified historic structure

Table for lines 2a-2d: Held at the End of the Year. 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? **Yes** **No**

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,239,053,176	1,161,267,272	1,221,435,031	1,249,759,935	1,117,424,441
b Contributions	9,719,450	8,803,228	8,967,786	6,954,959	7,940,578
c Net investment earnings, gains, and losses	83,809,520	118,091,982	-24,986,035	4,971,565	164,679,940
d Grants or scholarships	5,900,000	5,800,000	5,300,000	5,100,000	4,800,000
e Other expenditures for facilities and programs	45,700,000	38,600,000	34,200,000	30,000,000	30,761,283
f Administrative expenses	5,171,308	4,709,306	4,649,510	5,151,428	4,723,741
g End of year balance	1,275,810,838	1,239,053,176	1,161,267,272	1,221,435,031	1,249,759,935

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment **▶** 8 850 %
 - b** Permanent endowment **▶** 63 230 %
 - c** Temporarily restricted endowment **▶** 27 920 %
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | Yes | No |
|--|---------------|----|
| (i) unrelated organizations | 3a(i) | No |
| (ii) related organizations | 3a(ii) | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		44,634,547		44,634,547
b Buildings		369,946,510	136,218,982	233,727,528
c Leasehold improvements				
d Equipment		18,193,113	16,302,644	1,890,469
e Other		37,172,068	5,639,343	31,532,725
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				311,785,269

Part VII Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) U S EQUITY SEC FUNDS	172,768,822	F
(B) GLOBAL EQUITY FUNDS	125,303,270	F
(C) EMERGING MARKET FUNDS	59,924,152	F
(D) BOND FUNDS	175,736,681	F
(E) HEDGE FUNDS	417,636,154	F
(F) INFLATION PROTECTION FUNDS	62,329,019	F
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	1,013,698,098	

Part VIII Investments—Program Related. 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. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

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

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
PURCHASING CARD AND SELF INSURANCE ACCRUALS	755,354
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	755,354

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	176,114,000
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	36,470,357
b	Donated services and use of facilities	2b	7,128
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	315,213
e	Add lines 2a through 2d	2e	36,792,698
3	Subtract line 2e from line 1	3	139,321,302
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	5,132,789
b	Other (Describe in Part XIII)	4b	13,397,164
c	Add lines 4a and 4b	4c	18,529,953
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	157,851,255

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	58,291,000
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	7,128
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	315,223
e	Add lines 2a through 2d	2e	322,351
3	Subtract line 2e from line 1	3	57,968,649
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	5,132,789
b	Other (Describe in Part XIII)	4b	14,287,567
c	Add lines 4a and 4b	4c	19,420,356
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	77,389,005

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information (continued)

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 95-3909672

Name: SOKA UNIVERSITY OF AMERICA

Supplemental Information

Return Reference	Explanation
PART III, LINE 4	A VARIETY OF PAINTING, SCULPTURES AND RARE BOOKS ARE AVAILABLE FOR RESEARCH AND LOANING AS A PUBLIC BENEFIT

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	THE ENDOWMENT PROCEEDS FUND SCHOLARSHIPS, UNIVERSITY OPERATIONS, CAPITAL RENEWAL, ACADEMIC RESEARCH AND SUPPORT FOR CLASSROOMS

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE UNIVERSITY IS EXEMPT FROM TAXATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SECTION 23701D OF THE CALIFORNIA REVENUE AND TAXATION CODE AND IS GENERALLY NOT SUBJECT TO FEDERAL AND STATE INCOME TAXES. HOWEVER, THE UNIVERSITY IS SUBJECT TO INCOME TAXES ON ANY NET INCOME THAT IS DERIVED FROM A TRADE OR BUSINESS REGULARLY CARRIED ON, AND NOT IN FURTHERANCE OF THE PURPOSES FOR WHICH IT WAS GRANTED EXEMPTION. NO INCOME TAX PROVISION HAS BEEN RECORDED AS THE NET INCOME, IF ANY, FROM ANY UNRELATED TRADE OR BUSINESS, IN THE OPINION OF MANAGEMENT, IS NOT MATERIAL TO THE FINANCIAL STATEMENTS TAKEN AS A WHOLE. THE UNIVERSITY FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES IN EVALUATING UNCERTAIN TAX POSITIONS, NO UNCERTAIN TAX POSITIONS WERE IDENTIFIED AS OF JUNE 30, 2018 AND 2017.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSE 49,155 SPECIAL EVENT EXPENSES 267,687 ROUNDING -1,629

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	STUDENT FINANCIAL AID 14,287,567 K-1 PASSTHROUGH -890,403

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSE 49,155 SPECIAL EVENT EXPENSE 267,687 ROUNDING -1,619

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	STUDENT FINANCIAL AID 14,287,567

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2017

Open to Public Inspection

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

▶ **Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Department of the Treasury

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	Yes	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	Yes	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.	Yes	
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	Yes	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	Yes	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	Yes	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	Yes	
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		No
b Admissions policies?		No
c Employment of faculty or administrative staff?		No
d Scholarships or other financial assistance?		No
e Educational policies?		No
f Use of facilities?		No
g Athletic programs?		No
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		No
6a Does the organization receive any financial aid or assistance from a governmental agency?	Yes	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II.		No
7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II.	Yes	

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

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	SOKA UNIVERSITY PUBLISHES ITS NONDISCRIMINATORY POLICY IN THE NEWSPAPER IN ORDER TO MAKE THE POLICY KNOWN TO ALL PARTS OF THE GENERAL COMMUNITY IT SERVES
SCHEDULE E, PART I, LINE 6	U S DEPARTMENT OF EDUCATION FEDERAL PELL GRANT PROGRAM, FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT, AND FEDERAL WORK STUDY

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number
95-3909672

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States
- Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			1,679,704
b Total from continuation sheets to Part I					422,758,079
c Totals (add lines 3a and 3b)	0	0			424,437,783

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶ _____

3 Enter total number of other organizations or entities ▶ _____

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
FORM 990, SCHEDULE F, PART I LINE 3, COLUMN (F)	METHOD OF ACCOUNTING THE EXPENSES REPORTED ON PART I WERE COMPILED ON THE ACCRUAL BASIS OF ACCOUNTING

Additional Data

Software ID:

Software Version:

EIN: 95-3909672

Name: SOKA UNIVERSITY OF AMERICA

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	FACULTY LED TRAVEL	48,948
NORTH AMERICA	0	0	PROGRAM SERVICES	FACULTY LED TRAVEL	8,640

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	FACULTY LED TRAVEL	27,000
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	STUDY ABROAD	681,043

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	STUDY ABROAD	498,890
SOUTH AMERICA	0	0	PROGRAM SERVICES	STUDY ABROAD	301,608

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	STUDY ABROAD	84,250
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	STUDY ABROAD	29,325

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN			INVESTMENTS		422,758,079

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

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2017

**Open to Public
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

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 contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		PEACE GALA (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
1	Gross receipts	1,015,336			1,015,336
2	Less Contributions	855,002			855,002
3	Gross income (line 1 minus line 2)	160,334			160,334
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	91,559			91,559
	7 Food and beverages	81,771			81,771
	8 Entertainment	27,132			27,132
	9 Other direct expenses	67,225			67,225
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
11	Net income summary Subtract line 10 from line 3, column (d) ▶				-107,353

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported 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))
		1	Gross revenue		
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No
7	Direct expense summary Add lines 2 through 5 in column (d) ▶				
8	Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in

a	The organization's facility	%
b	An outside facility	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶
 Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party

Name ▶
 Address ▶

16 Gaming manager information

Name ▶
 Gaming manager compensation ▶ \$
 Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation
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**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No 1545-0047

2017

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number
95-3909672

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ _____
- 3 Enter total number of other organizations listed in the line 1 table ▶ _____

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
---------------------------------	--------------------------	--------------------------	----------------------------------	---	---------------------------------------

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2	IN THE UNITED STATES SOKA UNIVERSITY OF AMERICA SERVES AS A CONDUIT TO RECEIVE AND DISBURSE STUDENT AID FUNDS FROM GOVERNMENTAL AGENCIES SUCH AS THE DEPARTMENT OF EDUCATION UNDER THE FOLLOWING PROGRAMS - FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT - FEDERAL PELL AWARD GRANT PROGRAM - FEDERAL WORK STUDY - GI BILL INSTITUTIONAL GRANTS ARE AWARDED BY SOKA UNIVERSITY OF AMERICA TO ELIGIBLE STUDENTS WHO MEET SPECIFIC ACADEMIC AND ACHIEVEMENT CRITERIA THE PURPOSES OF THESE GRANTS ARE CLEARLY COMMUNICATED TO THE RECIPIENTS AND ARE INTERNALLY USED FOR EDUCATIONAL PURPOSES NUMBER OF RECIPIENTS FORM 990, SCHEDULE I, PART III, COLUMN (B) THE NUMBER OF RECIPIENTS REPORTED IN COLUMN (B) IS DETERMINED BY REVIEWING THE EXACT NUMBER OF STUDENTS WHO RECEIVED THE TYPE OF AID INDICATED

Additional Data

Software ID:
Software Version:
EIN: 95-3909672
Name: SOKA UNIVERSITY OF AMERICA

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
INSTITUTIONAL GRANT	382	8,711,936			
INSTITUTIONAL GRANT - MERIT SCHOLARSHIP	429	4,908,523			
INSTITUTIONAL GRANT - RESIDENTIAL AWARDS	10	121,660			
FEDERAL WORK STUDY	27	44,734			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	35	34,550			

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
FEDERAL PELL GRANT PROGRAM	93	442,780			
GI BILL	1	1,945			
FWS & FSEOG (UNIVERSITY MATCHING)	41	21,439			

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047
2017
Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number
95-3909672

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	2									
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p>	4a	No								
	4b	No								
	4c	No								
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</p> <p>a The organization?</p> <p>b Any related organization? If "Yes," on line 5a or 5b, describe in Part III</p>	5a	No								
	5b	No								
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</p> <p>a The organization?</p> <p>b Any related organization? If "Yes," on line 6a or 6b, describe in Part III</p>	6a	No								
	6b	No								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7	No								
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8	No								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 95-3909672
Name: SOKA UNIVERSITY OF AMERICA

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 KATHERINE STAPCHUK VP HUMAN RESOURCES/RISK MGMT	(i)	145,200	0	0	14,520	10,146	169,866	0
	(ii)	0	0	0	0	0	0	0
1 DAVID M NAKABAYASHI CONTROLLER & ASST TREASURER	(i)	147,225	0	0	14,723	9,676	171,624	0
	(ii)	0	0	0	0	0	0	0
2 EDWARD FEASEL VP ACAD AFFRS, CAO, DEAN OF FA	(i)	254,600	0	0	25,460	12,169	292,229	0
	(ii)	0	0	0	0	0	0	0
3 TOMOKO TAKAHASHI VP INST'L RES & ASSMT/DEAN GR	(i)	256,520	0	0	25,652	7,672	289,844	0
	(ii)	0	0	0	0	0	0	0
4 ARCHIBALD E ASAWA VP FIN & ADM/CFO/CH INVEST OFR	(i)	286,840	0	0	28,684	7,388	322,912	0
	(ii)	0	0	0	0	0	0	0
5 YOSHINOBU HABUKI PRESIDENTY/PROF OF ECONOMICS	(i)	410,000	0	0	41,000	6,258	457,258	0
	(ii)	0	0	0	0	0	0	0
6 JOHN MIN DIRECTOR OF IT	(i)	162,287	0	0	16,229	12,846	191,362	0
	(ii)	0	0	0	0	0	0	0
7 MICHAEL WEINER ASST DEAN OF FCLTY/PROF E ASIA	(i)	164,984	0	0	16,498	102,171	283,653	0
	(ii)	0	0	0	0	0	0	0
8 ROBERT ALLINSON PROFESSOR OF PHILOSOPHY	(i)	171,391	0	0	17,139	59,942	248,472	0
	(ii)	0	0	0	0	0	0	0
9 JAMES MEROD PROFESSOR OF AMERICAN LIT	(i)	172,088	0	0	17,209	10,715	200,012	0
	(ii)	0	0	0	0	0	0	0
10 JOHN HEFFRON PROFESSOR OF HISTORY & DIRECTOR OF M	(i)	191,720	0	0	19,172	12,653	223,545	0
	(ii)	0	0	0	0	0	0	0

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
 ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number
95-3909672

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total						▶	\$					

Part III Grants or Assistance Benefiting Interested Persons.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RUBY NAGASHIMA	FAMILY MEMBER OF TRUSTEE	59,149	SALARY AND BENEFITS		No
(2) JIMMY KING	FAMILY MEMBER OF OFFICER	92,617	SALARY AND BENEFITS		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2017

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**

▶ **Attach to Form 990.**

▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number
95-3909672

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	9	4,650	RETAIL VALUE
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		2,935	RETAIL VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ See Additional Data				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II **Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference

Explanation

Additional Data

Software ID:

Software Version:

EIN: 95-3909672

Name: SOKA UNIVERSITY OF AMERICA

Part I, Lines 25-28

(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
Other ▶ (PLEDGES)	1	679,000	FMV
Other ▶ (GIFT CARDS & CERTIFICATES)	63	15,677	RETAIL VALUE
Other ▶ (COLLECTIBLES)	12	9,039	RETAIL VALUE
Other ▶ (WINE & BEVERAGES)	53	4,756	RETAIL VALUE
Other ▶ (JEWELRY/ACCESSORIES)	22	4,130	RETAIL VALUE
Other ▶ (ELECTRONICS/TOYS/GIFT BASKET)	14	2,836	RETAIL VALUE

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
SOKA UNIVERSITY OF AMERICA

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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Employer identification number

95-3909672

990 Schedule O, Supplemental Information

Return Reference	Explanation
<p>FORM 990, PART I, LINE 1, CONTINUED</p>	<p>ORGANIZATION'S SIGNIFICANT ACTIVITIES SOKA UNIVERSITY OF AMERICA (SOKA) IS A PRIVATE, FOUR -YEAR LIBERAL ARTS COLLEGE AND GRADUATE SCHOOL IN ALISO VIEJO, CALIFORNIA SOKA IS RANKED IN THE TOP 40 LIBERAL ARTS COLLEGES IN THE NATION BY U S NEWS AND WORLD REPORT'S "BEST CO LLEGES 2018 " FOUNDED UPON THE BUDDHIST PRINCIPLES OF PEACE, HUMAN RIGHTS AND THE SANCTITY OF LIFE, SOKA IS OPEN TO TOP STUDENTS OF ALL NATIONALITIES AND BELIEFS ABOUT 60% OF SOKA 'S STUDENTS COME FROM THE U S AND 40% HAVE COME FROM MORE THAN 45 OTHER COUNTRIES TO EXPE RIENCE SOKA'S OUTSTANDING NON-SECTARIAN LIBERAL ARTS CURRICULUM ADMITTED STUDENTS WHOSE A NNUAL FAMILY INCOME IS \$60,000 OR LESS MAY BE ELIGIBLE FOR SOKA OPPORTUNITY SCHOLARSHIPS W HICH COVER FULL TUITION ADDITIONAL SCHOLARSHIP OPPORTUNITIES ARE AVAILABLE FOR HIGHER INC OME LEVELS A PROUD HERITAGE SOKA EDUCATION HAS ITS ORIGINS IN THE WORK OF TSUNESABURO MAK IGUCHI, A JAPANESE EDUCATOR AND BUDDHIST LEADER DURING WORLD WAR II, MAKIGUCHI WAS ARREST ED AS A "THOUGHT CRIMINAL" BY JAPANESE MILITARY AUTHORITIES FOR HIS OPPOSITION TO THE WAR AND FOR HIS DEFENSE OF RELIGIOUS AND EDUCATIONAL FREEDOM HE DIED IN PRISON IN 1944 HIS P ROTEGE, JOSEI TODA, WHO WAS ALSO IMPRISONED WITH MAKIGUCHI DURING THE WAR AND WAS LATER RE LEASED, CARRIED ON MAKIGUCHI'S DREAM TO PROMOTE EDUCATION FOR THE SAKE OF THE HAPPINESS OF THE LEARNER AFTER MR TODA'S PASSING IN 1958, HIS SUCCESSOR, DAISAKU IKEDA, AN EDUCATOR, AUTHOR, AND THE CURRENT PRESIDENT OF THE BUDDHIST LAY ORGANIZATION, SOKA GAKKAI INTERNATI ONAL (SGI), ESTABLISHED AN ENTIRE SOKA SCHOOLS SYSTEM, WHICH RANGES FROM KINDERGARTEN TO T HE 7,800-STUDENT SOKA UNIVERSITY IN JAPAN HELPING STUDENTS LEARN HOW TO CREATE VALUE IN T HEIR LIVES, THEIR COMMUNITIES AND THE WORLD IS A CENTRAL TENET OF THE SOKA SCHOOLS FOUNDED BY DAISAKU IKEDA THE SOKA SCHOOLS HAVE ESTABLISHED A TRADITION OF HUMANISTIC LEARNING AN D SCHOLARSHIP WHERE THE FOCUS IS ON EACH STUDENT'S GROWTH AND DEVELOPMENT SOKA MEANS "TO CREATE VALUE " BACKGROUND ON SOKA UNIVERSITY OF AMERICA IN FEBRUARY 1987, A BRANCH CAMPUS OF SOKA UNIVERSITY IN JAPAN WAS ESTABLISHED AS SOKA UNIVERSITY LOS ANGELES IN CALABASAS, C ALIFORNIA, TO PROVIDE ENGLISH LANGUAGE INSTRUCTION FOR STUDENTS VISITING FROM JAPAN IN 19 94, THE UNIVERSITY RECEIVED DEGREE- GRANTING APPROVAL FROM THE BUREAU FOR PRIVATE POSTSECON DARY AND VOCATIONAL EDUCATION (BPPVE) FROM THE STATE OF CALIFORNIA AFTER RECEIVING THIS A PPROVAL, THE UNIVERSITY RE-ESTABLISHED ITSELF AS AN INDEPENDENT INSTITUTION AND CHANGED IT S NAME TO SOKA UNIVERSITY OF AMERICA AND BEGAN ITS GRADUATE SCHOOL IN 1995, SOKA ACQUIRED A 103-ACRE SITE IN ALISO VIEJO AND A NEW UNDERGRADUATE CAMPUS WAS ESTABLISHED THE ALISO VIEJO CAMPUS WAS DEDICATED ON MAY 3, 2001, AND IN AUGUST OF THAT SAME YEAR, SOKA BEGAN ITS BACHELOR OF ARTS (BA) IN LIBERAL ARTS PROGRAM, WITH AN ENROLLMENT OF 120 STUDENTS FROM 18 COUNTRIES AND 18 STATES THE CALABASAS CAMPUS CONTINUED TO FUNCTION AS THE SOLE CAMPUS FO R GRADUATE STUDY INSTRUCTION</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART I, LINE 1, CONTINUED	SOKA MAINTAINED TWO CAMPUSES UNTIL 2005, WHEN THE DECISION WAS MADE TO CLOSE THE CALABASAS LOCATION IN 2007 ON MAY 22, 2005, THE UNDERGRADUATE PROGRAM HELD ITS FIRST COMMENCEMENT AND SOKA UNIVERSITY RECEIVED ITS ACCREDITATION FROM THE ACCREDITING COMMISSION FOR SENIOR COLLEGES AND UNIVERSITIES OF THE WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES (WASC) IN AP RIL 2007, THE GRADUATE SCHOOL WAS TRANSFERRED TO THE ALISO VIEJO CAMPUS THE SOKA PERFORMI NG ARTS CENTER THE SOKA PERFORMING ARTS CENTER IS A 1,000 SEAT PERFORMANCE HALL WITH ACOUS TICS BY FAMED WALT DISNEY CONCERT HALL ACOUSTICIAN YASUHISA TOYOTA THE SOKA PERFORMING AR TS CENTER AND THE ADJACENT WANGARI MAATHAI HALL ARE BOTH LEED GOLD-CERTIFIED BUILDINGS TH E SOKA PERFORMING ARTS CENTER DEDICATION TOOK PLACE ON MAY 27, 2011 WITH THE COMMENCEMENT OF THE CLASS OF 2011-PART OF SOKA'S 10TH ANNIVERSARY CELEBRATION EVERY CONCERT SEASON, TH E SOKA PERFORMING ARTS CENTER BRINGS SOME OF THE WORLD'S FINEST ARTISTS TO SOKA'S CAMPUS E NRICHING SOKA'S STUDENTS AND COMMUNITY WITH CULTURE FROM CLASSICAL ARTISTS YO-YO MA AND E MANUEL AX TO ACADEMY OF ST MARTIN IN THE FIELDS, TO JAZZ LEGENDS BENNY GOLSON AND KENNY B ARRON, TO TALENTED LOCAL HIGH SCHOOL ORCHESTRAS AND PERFORMING GROUPS, THE VALUES AND COMM ITMENT OF SOKA ARE PLAYED, SUNG AND DANCED WITH PASSION AT SOKA'S WORLD CLASS PERFORMING A RTS CENTER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART 3 LINE 1, CONTINUED	ORGANIZATION'S MISSION EMPHASIZING A NON-SECTARIAN AND HUMANISTIC CURRICULUM, THE UNIVERSITY STRIVES TO - FOSTER LEADERS OF CULTURE IN THE COMMUNITY - FOSTER LEADERS OF HUMANISM IN SOCIETY - FOSTER LEADERS OF PACIFISM IN THE WORLD - FOSTER LEADERS FOR THE CREATIVE COEXISTENCE OF NATURE AND HUMANITY BASED ON THE SOKA EDUCATIONAL PRINCIPLES, EDUCATION IS VIEWED AS AN INTEGRATING PROCESS IN WHICH STUDENTS GAIN AN AWARENESS OF THE INTERDEPENDENCE OF THEMSELVES, OTHERS AND THE ENVIRONMENT WISDOM, COURAGE AND COMPASSION--VALUES TREASURED BY THE UNIVERSITY-- DO NOT EXIST IN ISOLATION THEY EMERGE IN INDIVIDUALS AS THEY LEARN THE IMPORTANCE OF SERVICE TO OTHERS, TO THE NATURAL WORLD AROUND THEM, AND TO THE GREAT CAUSE OF PEACE AND FREEDOM

990 Schedule O, Supplemental Information

Return Reference	Explanation
<p>FORM 990, PART 3 LINE 4A, CONTINUED</p>	<p>THE UNDERGRADUATE PROGRAM OF SOKA UNIVERSITY OF AMERICA OFFERS A BA IN LIBERAL ARTS WITH A CONCENTRATION IN ENVIRONMENTAL STUDIES, HUMANITIES, INTERNATIONAL STUDIES, OR SOCIAL AND BEHAVIORAL SCIENCES IN ADDITION TO ITS EMPHASIS ON LEADERSHIP AND CONTRIBUTIVE CITIZENSHIP, SOKA'S UNDERGRADUATE PROGRAM FEATURES THE FOLLOWING - WITH A 8 1 STUDENT/FACULTY RATIO (AVERAGE CLASS SIZE OF 13), SOKA'S FACULTY CAN WORK INDIVIDUALLY WITH STUDENTS TO SEE HOW FAR THEY CAN GO IN EXPLORING NEW CONCEPTS AND LEARNING OPPORTUNITIES - SOKA'S OUTSTANDING FACULTY IS OF THE HIGHEST CALIBER AND ENJOYS WORKING CLOSELY WITH STUDENTS - MULTIPLE PERSPECTIVES ARE OFFERED TO DRAW ON DIVERSE CULTURES, TRADITIONS, AND POINTS OF VIEW WITH SPECIAL ATTENTION GIVEN TO EASTERN AND WESTERN THOUGHT AND PRACTICE, WITH AN EMPHASIS ON THE PACIFIC RIM - A GENERAL EDUCATION PROGRAM THAT INTRODUCES STUDENTS TO INTERDISCIPLINARY KNOWLEDGE AND PERSPECTIVES, AS WELL AS TO CRITICAL AND CREATIVE THINKING AND TO THE COMMUNICATION SKILLS NECESSARY FOR LIFE-LONG LEARNING - A CORE CURRICULUM THAT REFLECTS THE VALUES THAT INSPIRED THE CREATION OF SOKA THROUGH THE STUDY OF THE GREAT WORKS OF THE HUMAN MIND - STUDENTS STUDY A NON-NATIVE LANGUAGE, AND EXPERIENCE A SEMESTER OF STUDY ABROAD IN A COUNTRY WHERE THAT LANGUAGE IS SPOKEN THE JUNIOR YEAR SEMESTER ABROAD IS A REQUIREMENT FOR GRADUATION AND THE COST IS INCLUDED IN TUITION - LEARNING CLUSTERS THAT ORGANIZE SMALL TEAMS OF STUDENTS AND FACULTY TO CONDUCT INTERDISCIPLINARY RESEARCH AND DEVELOP PROPOSALS AND SOLUTIONS FOR ISSUES OF LOCAL, REGIONAL, OR GLOBAL SIGNIFICANCE FOR THREE- AND-A-HALF WEEK BLOCKS, CALLED CORE AND LEARNING CLUSTER CLASSES RECENT LEARNING CLUSTERS HAVE RECEIVED GRANTS TO VISIT BRAZIL, CHINA, SINGAPORE AND MALAYSIA - A CAPSTONE EXPERIENCE THAT IS REQUIRED OF ALL CONCENTRATIONS IN THE SENIOR YEAR, DRAWING UPON THE RESEARCH AND ACADEMIC SKILLS AND EXPERIENCE THAT STUDENTS HAVE DEVELOPED DURING THEIR CAREERS AT SOKA - ALL UNDERGRADUATE STUDENTS RECEIVE A LAPTOP COMPUTER WHICH IS INCLUDED IN TUITION OVER 80% OF SOKA'S UNDERGRADUATE STUDENTS GRADUATE IN FOUR YEARS (COMPARED TO A NATIONAL AVERAGE OF 6 1% AT PRIVATE COLLEGES), AND OVER 30% OF SOKA'S GRADUATES HAVE BEEN ACCEPTED TO GRADUATE SCHOOLS AT MANY PRESTIGIOUS UNIVERSITIES INCLUDING HARVARD, YALE, OXFORD, STANFORD, USC, UC LA, UC BERKELEY, UCI, GEORGETOWN, COLUMBIA TEACHER'S COLLEGE, UC DAVIS LAW, CORNELL, DUKE, BOSTON, NYU, CAMBRIDGE AND LONDON SCHOOL OF ECONOMICS EVERY UNDERGRADUATE AT SOKA GRADUATES WITH A BACHELOR OF ARTS IN LIBERAL ARTS, WHICH HAS QUALIFIED SOKA'S STUDENTS FOR GRADUATE SCHOOL IN SUCH DIVERSE FIELDS AS LAW, EDUCATION, ECONOMICS, STATISTICS, URBAN PLANNING, PSYCHOLOGY, DIPLOMACY, ENVIRONMENTAL STUDIES, MATHEMATICAL FINANCE, INTERNATIONAL DEVELOPMENT STUDIES, INTERNATIONAL EDUCATION POLICY, INTERNATIONAL STUDIES, CONFLICT ANALYSIS AND RESOLUTION, JAPANESE LANGUAGE AND LITERATURE, LATIN AMERICAN POLITICS AND HUMAN RIGHTS, ENVIRONMENTAL LEGAL STUDIES, H</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART 3 LINE 4A, CONTINUED	ISTORY, PEACE STUDIES, EAST ASIA REGIONAL STUDIES, PUBLIC AFFAIRS, SOCIOLOGY, ANTHROPOLOGY , ENTERTAINMENT INDUSTRY MANAGEMENT, SECOND AND FOREIGN LANGUAGE EDUCATION (TESOL), CREATI VE WRITING, SCREENWRITING, LITERATURE, GLOBAL AFFAIRS, ART EDUCATION, AND MEDICINE (WITH E XTRA SCIENCE CLASSES)

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART 3 LINE 4B, CONTINUED	THE PACIFIC BASIN RESEARCH CENTER (PBRC) CONDUCTS RESEARCH ON THE HUMANE AND PEACEFUL DEVELOPMENT OF THE ASIA-PACIFIC REGION, INCLUDING THE LATIN AMERICAN BORDER-STATES TOWARD THIS END IT SUPPORTS RESEARCHERS STUDYING PUBLIC POLICY INTERACTIONS IN THE PACIFIC RIM IN SUCH AREAS AS INTERNATIONAL SECURITY, ECONOMIC AND SOCIAL DEVELOPMENT, EDUCATIONAL AND CULTURAL REFORM, ENVIRONMENTAL PROTECTION AND HUMAN RIGHTS IN KEEPING WITH THE EDUCATIONAL MISSION OF SOKA UNIVERSITY OF AMERICA, THE CENTER ALSO SPONSORS CAMPUS CONFERENCES, OCCASIONAL LECTURE SERIES, AND STUDENT SEMINARS THAT EXTEND AND SUPPORT ITS RESEARCH ACTIVITIES FROM THE OUTSET, PBRC HAS EMBRACED SEVERAL DISTINCT OBJECTIVES PBRC'S WORK IS TO CARRY OUT AN EXTENSIVE RESEARCH PROGRAM, BUT WITHOUT A RESIDENT STAFF FOR THAT PURPOSE, IT CONFINES ITS GEOGRAPHICAL SCOPE TO ASIA AND THE PACIFIC BASIN, YET THE SUBJECTS STUDIED ARE OF GLOBAL SIGNIFICANCE, IT IS A FREE-STANDING AND INDEPENDENT UNIT FOCUSING ON DEVELOPING AND DIFFUSING KNOWLEDGE, BUT IT DOES NOT ENGAGE IN DIRECT CLASSROOM TEACHING THE PBRC HOPES TO REAFFIRM SOME OF THE FUNDAMENTAL VALUES THAT ARE ESPOUSED BY THE UNIVERSITY, ESPECIALLY IN TERMS OF PROVIDING RESEARCH AIMED AT CREATING VALUE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART 3 LINE 4C, CONTINUED	<p>SOKA OFFERS A GRADUATE PROGRAM IN EDUCATIONAL LEADERSHIP AND SOCIETAL CHANGE THE MASTER OF ARTS (MA) PROGRAM ANSWERS THE NEED FOR GLOBAL LEADERS WITH THE PRACTICAL SKILLS AND EXPERIENCE, FOUNDATIONAL KNOWLEDGE, AND ETHICAL COMMITMENTS NECESSARY TO ACHIEVE LASTING AND EFFECTIVE SOCIETAL CHANGE WITHIN THE FIELD OF EDUCATION, INCLUDING BUT NOT LIMITED TO THE CLASSROOM LEARNING ENVIRONMENT EDUCATION TAKES PLACE ACROSS A MULTIPLICITY OF INSTITUTIONS - SOCIAL, CULTURAL, POLITICAL, AND ECONOMIC - ALL OF WHICH HAVE A PROFOUND BEARING ON SOKA'S SCHOOLS AND THE TYPE OF FUTURE CITIZENS THEY PRODUCE THE PROGRAM TAKES AN ECOLOGICAL APPROACH TO EDUCATION, ONE THAT, AS LAWRENCE CREMIN WROTE OVER THIRTY YEARS AGO, "VIEWS EDUCATIONAL INSTITUTIONS AND CONFIGURATIONS IN RELATION TO ONE ANOTHER AND TO THE LARGER SOCIETY THAT SUSTAINS THEM AND IS IN TURN AFFECTED BY THEM " AS SUCH, THE MA PROGRAM IS GLOBAL IN SCOPE INTRODUCING STUDENTS TO THE COMPARATIVE AND INTERNATIONAL DIMENSIONS OF EDUCATION STUDENTS STUDY AND CONDUCT RESEARCH INTO THE HISTORICAL ROOTS OF EDUCATIONAL POLICIES AND PROBLEMS AS WELL AS ON THE RELATIONSHIP BETWEEN EDUCATIONAL PHILOSOPHIES AND PRACTICES AND CONTEMPORARY SOCIAL, POLITICAL, ECONOMIC AND CULTURAL DEVELOPMENTS RELATED AREAS OF STUDY INCLUDE COMPARATIVE AND INTERNATIONAL EDUCATION, MULTICULTURAL EDUCATION, EDUCATIONAL PSYCHOLOGY, GENDER AND EDUCATION, SCHOOL ADMINISTRATION POLICY AND PRACTICE, AND EDUCATIONAL LAW COURSES INCLUDE A FIELDWORK COMPONENT, PROVIDING HANDS-ON OPPORTUNITIES TO SHADOW ADMINISTRATORS, ANALYZE ORGANIZATIONAL DYNAMICS, AND EVALUATE CURRICULUM UNDER THE SUPERVISION OF A PRINCIPAL PROFESSOR, STUDENTS INTEGRATE THEIR FIELDWORK AND EDUCATIONAL RESEARCH TO PRODUCE A MASTER'S THESIS FOR GRADUATION THE PROGRAM IS DESIGNED TO PREPARE STUDENTS FOR ADVANCED DEGREES (E G , PHD OR EDD) AND FOR LEADERSHIP ROLES IN PUBLIC AND PRIVATE SCHOOLING, GOVERNMENTAL AND NON-GOVERNMENTAL ORGANIZATIONS, AND IN THE ENTREPRENEURIAL SECTOR, PARTICULARLY IN THE GROWING AREA OF EDUCATIONAL PUBLISHING AND OTHER MEDIA GRADUATES ARE IN EXCELLENT POSITIONS TO INITIATE LEADERSHIP IN K-12 CLASSROOM SETTINGS, IN MANAGERIAL POSITIONS AS PRINCIPALS AND VICE PRINCIPALS OR AS ADMINISTRATORS AT THE DISTRICT-LEVEL, AND IN PUBLIC POLICY INSTITUTIONS AROUND THE WORLD</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	TARIQ HASAN, CLOTHILDE V HEWLETT, GENE O'CONNELL AND DANIEL NAGASHIMA HAVE A BUSINESS RELATIONSHIP

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE ORGANIZATION IS INCORPORATED IN THE STATE OF CALIFORNIA AS A 501(C)(3) NON-PROFIT PUBLIC BENEFIT CORPORATION WITH A SOLE MEMBER, THE SOKA GAKKAI, A RELIGIOUS CORPORATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE ORGANIZATION'S SOLE MEMBER HAS THE RIGHT TO VOTE FOR THE ELECTION OR REMOVAL OF THE MEMBERS OF THE GOVERNING BODY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	DECISIONS OF THE GOVERNING BODY REGARDING THE DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF THE ASSETS OF THE ORGANIZATION, MERGER OR DISSOLUTION OF THE ORGANIZATION, AND ANY AMENDMENTS TO THE ARTICLES OF INCORPORATION AND MOST AMENDMENTS TO THE BYLAWS ARE SUBJECT TO APPROVAL BY THE SOLE MEMBER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE BOARD OF TRUSTEES HAS DELEGATED THE REVIEW OF THE FORM 990 TO THE AUDIT COMMITTEE. THE ORGANIZATION'S CHIEF FINANCIAL OFFICER WORKS CLOSELY WITH THE OUTSIDE ACCOUNTING FIRM IT ENGAGES TO REVIEW THE RETURN, AND THE FINAL VERSION OF THE FORM 990 RETURN IS ALSO REVIEWED BY THE CONTROLLER PRIOR TO PROVIDING THE RETURN TO THE AUDIT COMMITTEE. IN ADDITION TO CONSULTING WITH THE CONTROLLER AND CHIEF FINANCIAL OFFICER, THE AUDIT COMMITTEE MAY AT ITS DISCRETION MEET WITH ANY OTHER UNIVERSITY PERSONNEL INVOLVED WITH THE PREPARATION OF THE FORM 990. THE AUDIT COMMITTEE ALSO MET WITH THE ACCOUNTING FIRM HIRED TO PREPARE THE FORM 990. SUBSEQUENT TO ITS REVIEW, THE AUDIT COMMITTEE REPORTS BACK TO THE BOARD REGARDING ITS OVERSIGHT OF THE FORM 990 AND THE FINALIZED RETURN IS PROVIDED TO ALL OF THE VOTING MEMBERS OF THE BOARD BEFORE THE RETURN IS FILED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE BOARD SECRETARY IS CHARGED WITH MONITORING PROPOSED OR ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND ADDRESSING ANY POTENTIAL OR ACTUAL CONFLICTS PURSUANT TO THE CONFLICT OF INTEREST POLICY, AN ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE, AIMED AT DETERMINING ANY FAMILY AND BUSINESS RELATIONSHIPS AND TRANSACTIONS OR OTHER TRANSACTIONS THAT MAY POSE A POTENTIAL CONFLICT, IS DISTRIBUTED TO ALL COVERED PERSONS (I E , BOARD MEMBERS, OFFICERS AND EXECUTIVE LEADERSHIP OR KEY EMPLOYEES) COVERED PERSONS ARE REQUIRED TO DISCLOSE REAL OR POTENTIAL CONFLICTS AT THE TIME WHEN SUCH CONFLICTS ARISE WHEN SOMEONE BECOMES A COVERED PERSON AND ANNUALLY THEREAFTER, EACH COVERED PERSON IS REQUIRED TO SIGN A STATEMENT AFFIRMING THAT HE/SHE (1) HAS RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY, (2) HAS READ THE POLICY AND UNDERSTANDS SAID POLICY, AND (3) AGREES TO COMPLY WITH ALL REQUIREMENTS OF THE POLICY, INCLUDING COMPLETING THE CONFLICT OF INTEREST QUESTIONNAIRE THE COMPLETED QUESTIONNAIRES ARE REVIEWED BY THE BOARD SECRETARY AND ANY PERSONS WITH ACTUAL OR POTENTIAL CONFLICTS ARE INFORMED VIA WRITTEN COMMUNICATION THE PROCEDURES FOR ADDRESSING ANY CONFLICT OF INTEREST INCLUDES, BUT IS NOT LIMITED TO, THE FOLLOWING (1) THE CONFLICTING INTEREST IS FULLY DISCLOSED TO THE BOARD, (2) THE INTERESTED PERSON RESPONDS TO FACTUAL QUESTIONS RELATED TO THE SUBSTANCE OF THE TRANSACTION OR ARRANGEMENT BEING CONSIDERED, AFTER WHICH HE/SHE SHALL LEAVE THE MEETING, (3) THE PERSON WITH THE CONFLICT OF INTEREST IS EXCLUDED FROM THE DISCUSSION AND APPROVAL OR DISAPPROVAL OF SUCH TRANSACTION, (4) ALTERNATIVES TO THE PROPOSED TRANSACTION ARE INVESTIGATED, COMPETITIVE BIDS OR COMPARABLE VALUATIONS ARE OBTAINED, (5) ANY CONFLICTING ISSUES DURING THE COURSE OF A BOARD MEETING WHICH CANNOT BE RESOLVED IS REFERRED TO THE EXECUTIVE COMMITTEE, AND (6) THE TRANSACTION OR ACTION MUST BE APPROVED BY A MAJORITY OF DISINTERESTED PERSONS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION ARRANGEMENTS INVOLVING ANY OF THE ORGANIZATION'S OFFICERS ARE ESTABLISHED PURSUANT TO A PROCESS THAT SATISFIES THE REBUTTABLE PRESUMPTION OF REASONABLENESS AS PROVIDED FOR IN IRC SEC 4958 (EXCESS BENEFIT TRANSACTION TAX) THIS PROCESS REQUIRES A REVIEW OF COMPENSATION DETERMINATIONS BY DISINTERESTED PERSONS, THE USE OF COMPARABILITY DATA, AND CONTEMPORANEOUS DOCUMENTATION OF THE DECISION MAKING PROCESS THE BOARD REVIEWS THE ANNUAL PERFORMANCE OF OFFICERS AND DETERMINES APPROPRIATE COMPENSATION LEVELS BASED UPON EXTERNAL SALARY DATA THEIR REVIEW INCLUDES BENCHMARKING DATA FOR THE TOTAL COMPENSATION AND BENEFITS PACKAGES OF OFFICERS, INCLUDING TOTAL ECONOMIC BENEFITS PAID BY ORGANIZATIONS WHICH THE GOVERNING BODY BELIEVES ARE SIMILARLY SITUATED FOR SIMILAR JOB RESPONSIBILITIES, AS OBTAINED FROM INDEPENDENT THIRD-PARTY SOURCES THE OFFICERS FOR WHOM THIS PROCESS IS PERFORMED ANNUALLY INCLUDE THE PRESIDENT, VICE PRESIDENT FOR FINANCE AND ADMINISTRATION & CHIEF FINANCIAL OFFICER AND CHIEF INVESTMENT OFFICER, VICE PRESIDENT FOR ACADEMIC AFFAIRS AND CHIEF ACADEMIC OFFICER, AND THE DEAN OF STUDENTS THE BOARD'S WRITTEN RECORDS INCLUDE THE (1) TERMS OF THE ARRANGEMENT WITH THE DISQUALIFIED PERSON (INCLUDING THE DATE THE ARRANGEMENT WAS APPROVED), (2) A LIST OF TRUSTEES PRESENT DURING THE DEBATE ON THE TRANSACTION (AND HOW THE MEMBERS VOTED WHEN IT WAS APPROVED), AND(3) A DESCRIPTION OF THE COMPARABLE DATA RELIED ON BY THE COMMITTEE KEY DELIBERATIONS, A DESCRIPTION OF THE COMPARABILITY DATA, HOW IT WAS OBTAINED, THE MEMBERS PRESENT AND HOW THEY VOTED, WAS DOCUMENTED IN THE MAY 25, 2017 BOARD MEETING MINUTES FOR THE FISCAL YEAR ENDING JUNE 30, 2018 COMPENSATION PACKAGES, AND COMPARABLE DATA ARE KEPT WITH THE MINUTES OF THE MEETING OR WITH THE BOARD SECRETARY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	K-1 PASSTHROUGH 890,403

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2017

**Open to Public
Inspection**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
SOKA UNIVERSITY OF AMERICA

Employer identification number

95-3909672

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) LUIS & LINDA NIEVES FAMILY FOUNDATION 1174 MONTICELLO ROAD NAPA, CA 94558 20-2054708	SUPPORTING	CA	501(C)(3)	12A	SOKA UNIVERSITY OF AMERICA	Yes	
(2) SOKA GAKKAI 32 SHINANO-MACHI SHINJUKU-KU TOKYO JA	RELIGIOUS	JA			N/A		No

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	No
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes
d Loans or loan guarantees to or for related organization(s)	1d	No
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o	No
p Reimbursement paid to related organization(s) for expenses	1p	No
q Reimbursement paid by related organization(s) for expenses	1q	No
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) LUIS & LINDA NIEVES FAMILY FOUNDATION	C	220,000	CASH
(2) SOKA GAKKAI	C	80,000,000	CASH

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)