Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Α	For the	2023 calend	lar year, or tax year l	beginning		, 2023 , a	and endin	<u>ıg</u>		, 20
В	Check if a	applicable:	C Name of organization	Fred T. Korema	atsu Institute				D Emp	loyer identification number
	Address	change	Doing business as							81-3400947
	Name cha	ange	Number and street (or I	P.O. box if mail is not delivered	to street address)		Room/suite	Э	E Telep	phone number
$\overline{\sqcap}$	Initial retu	ırn	PO Box 295	27						(415)775-1277
$\bar{\sqcap}$		rn/terminated	City or town, state or pr	ovince, country, and ZIP or fore	eign postal code				G Gros	s receipts
Ī	Amended	l return	San Francis	sco, CA 94129					\$	778,347
П		on pending	F Name and address of p		Korematsu			H(a) Is this a or		for subordinates? Yes X No
		1 - 3	Same as C	•				H(b) Are all s		
	Tax-exem	npt status:	501(c)(3) 501(c)		4947(a)(1) or	527		` '		st. See instructions
J	Website:		rematsuinstitu	, , , , , , , , , , , , , , , , , , , ,				H(c) Group e		
ĸ			Corporation Trust	Association Other		L Year of formati	-			gal domicile: CA
Pá	art I	Summar						<u> </u>		<u> </u>
	1		-	mission or most signific	ant activities: The	Fred T.	Korema	tsu Ins	stitu	te promotes civic
		•	· ·	· ·						human rights for
e		all.				141027 20	<u> </u>	<u> </u>		
nan		<u></u>								
Governance	2	Check this b	ox if the organiza	tion discontinued its ope	erations or disposed of	more than 25	5% of its r	net assets.		
Ó	3		_	governing body (Part V	•				3	7
త	4		· ·	embers of the governing					4	6
ties	5			yed in calendar year 202					5	4
Activities &	6		er of volunteers (estimate						6	
Ą	7a		,	from Part VIII, column (7a	0
				come from Form 990-T,	,,				7b	0
		TVCt unitolate	d business taxable in	come nomi om 550-1,	Tarri, iiilo TT			Prior Year	10	Current Year
	8	Contributions	e and grants (Part VIII	I, line 1h)					,898	740,546
a	9		0.9	,090	_					
Ž		ŭ	`	II, line 2g) mn (A), lines 3, 4, and 7						0
Revenue	10		•	, ,	,					
œ	11			A), lines 5, 6d, 8c, 9c, 10 h 11 (must equal Part VI					,898	(91,953)
	12			Part IX, column (A), line				69	,090	648,594
	14		•	Part IX, column (A), line	,					0
								70	740	
S	15			oloyee benefits (Part IX,	, ,			70	,740	192,835
Expenses	loa h		• ,	rt IX, column (A), line 11	•					U
æ	. 47			X, column (D), line 25) (A), lines 11a-11d, 11f-24	40)		-		C 17.1	160 505
ш		•	•	(Must equal Part IX, colu	,				,671	169,597
	18 19	•		•	, , ,				,411 ,513)	362,432
		Revenue les	s expenses. Subtract	line 18 from line 12 .			Di			
s	30	Total assets	(Dort V. line 16)	· • • • • • • • • • • • • • • • • • • •			Begini	ning of Curre		End of Year
sset	트 20 의 21		,					31	,393	380,591
et A	20 21 22 22 22 22 22 22 22 22 22 22 22 22			tract line 21 from line 20				21	202	29,833
_	art II		re Block	tract line 21 horn line 20	· · · · · · · · · · · · · · · · · · ·			31	,393	350,758
				his return, including accompany	ring schedules and statement	s. and to the best	of my knowl	edge and beli	ef. it is	
				han officer) is based on all infor			, ,	3	,	
		Varo	n Korematsu							
Sig	n	Signature of office							Da	ate
He	-			Executive Direct	-or					
110	16	Type or print nar		sxecutive Direct	JOE					
		L	eparer's name	Preparer's signature		Date		ChI		PTIN
Ра	id		•		abi a		24	Check	if	
			ercrombie	Tim Abercron		05-15-20		self-emp	pioyed	P01254858
	eparer			crombie and Asso				m's EIN		
US	e Only	Firm's addres		Second Avenue			Ph	one no.	201	E0E E0E0
Mar	the ID	S discuss this		er Spring MD 209 rershown above? Seei					301-	585-5050
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254,431

Total program service expenses

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)? If "Yes,"			
	complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part L	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,	_		
	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
_	"Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		
8	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
0	complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a	-		
,	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a		х
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? If "Yes," complete Schedule D, Part VII	11b		х
С	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? If "Yes," complete Schedule D, Part VIII	11c		Х
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? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part.X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
b	, ,	406		
13	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	13 14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,	144		X
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and JV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part JI	18	х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		х
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х

7 Page **4**

Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d 25-	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	25-		
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		v
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	230		Х
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part.II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			Λ
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties (See the Schedule			
	L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c	х	
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part J	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
22	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
27	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	27		
38	and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part.VI</i>	37		X
30	19? Note : All Form 990 filers are required to complete Schedule O	20		
Par		38	Х	
rai	Check if Schedule O contains a response or note to any line in this Part V			
	Chook in Concodic C Contains a response of note to any line in this fact v	• • •	Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		.03	140
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
C	Did the organization comply with backup withholding rules for reportable payments to vendors and			
•	reportable gaming (gambling) winnings to prize winners?	1c	х	
	, 5 5 6 6 7 5 7 5 7 7 7 7 7 7 7 7 7 7 7 7			

Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax				
	Statements, filed for the calendar year ending with or within the year covered by this return	2a 4			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? \dots		2b	х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O \dots		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over	r,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)? \cdot		4a		х
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBA	AR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		х
b	$ \ \text{Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?} . . .$	1	5b		Х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? $\dots \dots \dots$		5с		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	organization solicit any contributions that were not tax deductible as charitable contributions? $\dots \dots$		6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or				
	gifts were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods				
_	and services provided to the payor?	İ	7a	Х	-
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Х	<u> </u>
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was		_		
	required to file Form 8282?		7с		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year		_		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	t	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	t	7f		_ X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as r	· ·	7g		
h 8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .		7h		
0	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	Sponsoring organizations maintaining donor advised funds.		•		
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	t	9b		
10	Section 501(c)(7) organizations. Enter:		35		
а		10a			
b		10b			
11	Section 501(c)(12) organizations. Enter:				
а		11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources				
	·	11b			
12a			12a		
b		12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which				
	the organization is licensed to issue qualified health plans	13b			
С	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule Q \dots .		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or				
	excess parachute payment(s) during the year? $\dots \dots		15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16		х
	If "Yes," complete Form 4720, Schedule O.				
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities				
	that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	• • • • • • • •	17		
	If "Yes," complete Form 6069.				

Part VI

Se	ction A. Governing Body and Management		T.,	l
4.		_	Yes	No
1a		7		
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			
h	committee, explain on Schedule O. Enter the number of voting members included in line 1a, above, who are independent	5		
р 2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with	2		
_	any other officer, director, trustee, or key employee?	2		v
3	Did the organization delegate control over management duties customarily performed by or under the direct			Х
3	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		x
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	x	
b	Each committee with authority to act on behalf of the governing body?	8b	х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		_	ı
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"	120		
12	describe on Schedule O how this was done	12c		X
13 14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by	14		Х
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		х
b	Other officers or key employees of the organization	15b		x
-	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
	with a taxable entity during the year?	16a		х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed California			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)			
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records.			
	Karen Korematsu (415)775-1277, PO Box 29527, San Francisco, CA 94129			

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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any relat	ted organizati	ion co	mper	nsate	ea a	ny curi	ent	officer, director, or	trustee.	
				(C)					
(A) Name and title	(B) Average hours per week	box,	unles	eck m ss per	son is	nan one s both ar /trustee)	1	(D) Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other compensation
	(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)	organizations (W-2/ 1099-MISC/ 1099-NEC)	from the organization and related organizations
(1)Karen Korematsu	40.00									
Founder & Executive Director				х				92,083	0	0
(2)Jeffrey Hsi	1.00									
Director		х						0	0	0
(3)Eric Paul Fournier	1.00									
Director		х						0	0	0
(4)Jacinta Titialii-Abbott	1.00									
Director		х						0	0	0
(5)Andy Liu	1.00									
Director		х						0	0	0
(6)Peggy Saika	1.00									
Board Chair		х		х				0	0	0
_(7)Karen_Ijichi_Perkins	1.00									
Secretary		х		х				0	0	0
(8)Steele Willinger	5.00									
Treasurer		х		х				0	0	0
_(9)										
<u>(10)</u>										
<u>(11)</u>										
<u>(12)</u>										
<u>(13)</u>										
<u>(14)</u>										

EEA Form **990** (2023)

	(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	box,	unles er and	Po: eck m ss per	rson is rector	han one s both an cytrustee Highest compensated	n)	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportat compensa from relat organizations 1099-MIS	tion ted s (W-2/ SC/	con fi orgai	(F) ated amo of other npensatio rom the nization a	on
<u>(15)</u>														
<u>(16)</u>														
<u>(17)</u>														
<u>(18)</u>														
<u>(19)</u>														
(20)														
<u>(21)</u>														
(22)														
(23)														
(24)														
(25)														
1b c	Subtotal	ion A .							00.002					
d 2	Total (add lines 1b and 1c)								92,083 received more the	l nan \$100,0	0 000 of			0
	reportable compensation from the organiza	tion												0
3	Did the organization list any former officer, direc	tor trustoo	kov on	ndov	, 00	or h	iahosi	t con	nnoncatod				Yes	No
3	employee on line 1a? If "Yes," complete Schedu.		-				-		•			3		х
4	For any individual listed on line 1a, is the sum of re													
	organization and related organizations greater th							edul	le J for such					
5	individual							· · aniza	ation or individual		, 	4		X
	for services rendered to the organization? If "Yes			-			_					5		х
	on B. Independent Contractors													
1	Complete this table for your five highest concompensation from the organization. Report												tax ve	ar
	(A) Name and business addres					Daio	ilidai j	you	(B) Description of service		<u>Organiz</u>	(C) Compens		<u></u>
2	Total number of independent contractors (in	-					ose li	stec	d above) who					
	received more than \$100,000 of compensa	tion from th	e org	aniz	atio	n								

Fred T. Korematsu Institute 81-3400947 Statement of Revenue

		Check if Schedule O contains a res	spons	e or note to any li	ine in this Part V	/III		
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Service Contributions, Gifts, Grants and Other Similar Amounts	1a b c d e f g h	Federated campaigns			740,546			
Program Service Revenue		All other program service revenue Total. Add lines 2a-2f						
	3 4 5	Investment income (including dividends, into other similar amounts)	d proce	eeds	1			1
	b c	Gross rents 6a Less: rental expenses 6b Rental income or (loss) 6c Net rental income or (loss)						
evenue	b	Gross amount from sales of assets other than inventory	es	(ii) Other				
Other Reve	8a	Net gain or (loss)	8a 8b					
	9a b	Net income or (loss) from fundraising even Gross income from gaming activities. See Part IV, line 19 Less: direct expenses Net income or (loss) from gaming activities	9a 9b		(91,953)			(91,953)
	b	Gross sales of inventory, less returns and allowances	10b					
Miscellanous Revenue		All other revenue						
		Total revenue. See instructions			648,594	0	0	(91,952)

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 n	Check if Schedule O contains a response or not include amounts reported on lines 6b, 7b,	(A)	(B)	(C)	(D)
	b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations		олроново	goneral expenses	одреново
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
_	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
-	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
•	trustees, and key employees	85,000	59,500	12,750	12,75
6	Compensation not included above to disqualified	037000	337300	12,750	12,75
•	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	93,627	59,274	22,012	12,34
B	Pension plan accruals and contributions (include	33,027	33,274	22,012	12,31
•	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
0	Payroll taxes	14,208	9,447	2,765	1,99
1	Fees for services (nonemployees):	14,200	9,44/	2,765	1,99
	` ' ' '				
a	Management	14 070	9,889	2 804	2.00
b	Legal	14,872	9,889	2,894	2,08
C	Accounting	11,997		11,997	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column	101 040	22 225	10.064	
_	(A), amount, list line 11g expenses on Schedule O.)	101,249	90,385	10,864	
2	Advertising and promotion	400	400		
3	Office expenses	6,080	4,141	1,201	73
4	Information technology	2,010	1,337	391	28
5	Royalties				
6 -	Occupancy	17,722	11,784	3,449	2,48
7	Travel	2,223	2,223		
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	1,008	670	196	14
0	Interest				
1	Payments to affiliates				
2	Depreciation, depletion, and amortization				
3	Insurance	6,822	4,536	1,328	95
4	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A), amount, list line 24e expenses on Schedule O.)				
а	Dues, subscriptions	5,214	845	141	4,22
b					
С					
d					
е	All other expenses				
5	Total functional expenses. Add lines 1 through 24e	362,432	254,431	69,988	38,01
6	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				
	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 X			
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing	31,393	1	251,639
	2	Savings and temporary cash investments		2	836
	3	Pledges and grants receivable, net		3	115,874
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) \dots		6	
'n	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
As	9	Prepaid expenses and deferred charges		9	11,023
	10a	Land, buildings, and equipment cost or other			
		basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	1,219
	16	Total assets. Add lines 1 through 15 (must equal line 33)	31,393	16	380,591
	17	Accounts payable and accrued expenses		17	29,833
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
S	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
jab.		controlled entity or family member of any of these persons		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		25	
	26	Total liabilities. Add lines 17 through 25	0	26	29,833
		Organizations that follow FASB ASC 958, check here			
S		and complete lines 27, 28, 32, and 33.			
ınce	27	Net assets without donor restrictions	31,393	27	92,424
Sala	28	Net assets with donor restrictions		28	258,334
DG E		Organizations that do not follow FASB ASC 958, check here			
표		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds		29	
sets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Ass	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net Assets or Fund Balances	32	Total net assets or fund balances	31,393	32	350,758
_	33	Total liabilities and net assets/fund balances	31,393	33	380,591

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1		648,	594
2	Total expenses (must equal Part IX, column (A), line 25)	2		362,	432
3	Revenue less expenses. Subtract line 2 from line 1	3		286,	162
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		31,	393
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9		33,	203
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10		350,	758
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		. 2a		х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both.				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		. 2b		х
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both.				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of				
	the audit, review, or compilation of its financial statements and selection of an independent accountant?		. 2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		. 3a		х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		. 3b		
EEA			For	m 990	(2023)

SCHEDULE A (Form 990)

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.

OMB No. 1545-0047

Open to Public

Department of the Treasury Internal Revenue Service Name of the organization

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

Inspection Employer identification number

Fred	lТ	'. I	Korematsu Institute					81-340094	7		
Par	t I		Reason for Public Char	rity Status. (Al	l organizations mus	t comple	ete this p	art.) See instruction	ons.		
The c	rga	niza	tion is not a private foundation be	ecause it is: (For lin	es 1 through 12, check of	nly one bo	x.)				
1] A c	church, convention of churches,	or association of cl	hurches described in se	ction 170(b)(1)(A)(i)				
2] A s	school described in section 170	(b)(1)(A)(ii). (Attac	h Schedule E (Form 990	0).)					
3		Ah	nospital or a cooperative hospita	l service organizati	ion described in section	170(b)(1)	(A)(iii).				
4] A r	medical research organization op	perated in conjunct	ion with a hospital descr	ibed in se	ction 170(b)(1)(A)(iii). Enter the			
	hospital's name, city, and state:										
5		An	organization operated for the be	nefit of a college or	r university owned or ope	erated by a	a governme	ental unit described in			
	_	se	ction 170(b)(1)(A)(iv). (Complet	e Part II.)							
6	L		federal, state, or local governme	· ·		` ' '	,, ,, ,				
7	X	An	organization that normally receive	es a substantial pa	art of its support from a g	overnment	tal unit or fi	rom the general public			
	_	_	scribed in section 170(b)(1)(A)(•						
8	Ļ	,	community trust described in sec								
9			agricultural research organization				•	-	ege		
			university or a non-land-grant col	llege of agriculture	(see instructions). Enter	the name,	city, and st	ate of the college or			
	_		iversity:								
10	L	An rec	organization that normally receivelepts from activities related to its	ves (1) more than 3 exempt functions	3 1/3% of its support fro	m contribu	tions, mem	bership fees, and gross e than 33 1/3% of its	S		
		su	pport from gross investment inco	me and unrelated b	ousiness taxable income	(less secti	on 511 tax) from businesses			
44	_	-	quired by the organization after	•	` ', '	•	,				
11	F	-	organization organized and ope	,	,		` ` ` `	•			
12	L	•	organization organized and oper	•							
			e or more publicly supported org). Check		
•			e box on lines 12a through 12d th Type I. A supporting organizati	• •			•		vina		
а		Ш	the supported organization(s) the		•		•		virig		
			supporting organization. You n				directors	or trustees or trie			
b		П	Type II. A supporting organization	-			nnorted or	ganization(s), by havin	a		
		ш	control or management of the s	·				. , , .	-		
			organization(s). You must con				at control of	manage the supporte	u		
С		П	Type III functionally integrate	•		onnection	with, and t	functionally integrated	with.		
			its supported organization(s) (s		•			, ,	,		
d		П	Type III non-functionally inte	•	•				ion(s)		
			that is not functionally integrate	•					` '		
			requirement (see instructions).	You must comple	ete Part IV, Sections A	and D, an	d Part V.				
е			Check this box if the organization	on received a writte	n determination from the	IRS that it	is a Type	I, Type II, Type III			
			functionally integrated, or Type	III non-functionally	integrated supporting or	ganization	١.				
f	E	Ente	r the number of supported organi	zations							
g	F	Prov	ide the following information abou	ut the supported or	ganization(s).						
		(i) Na	ame of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the o	-	(v) Amount of monetary	(vi) Amount of		
					(described on lines 1-10 above (see instructions))	listed in you docum		support (see instructions)	other support (see instructions)		
					, ,		1	,	,		
						Yes	No				
(A)											
(B)											
(C)											
(D)											
(E)											
Total											

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

	on A. Public Support	1	ı				
Calen	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	218,681	309,022	232,604	69,898	740,546	1,570,751
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	218,681	309,022	232,604	69,898	740,546	1,570,751
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)						130,755
6	Public support. Subtract line 5 from line 4.						1,439,996
	on B. Total Support	T		T	Γ	ı	
	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	218,681	309,022	232,604	69,898	740,546	1,570,751
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties, and income from						
	similar sources					1	1
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.)						
11	Total support. Add lines 7 through 10						1,570,752
12	Gross receipts from related activities, etc.	•	•			12	
13	First 5 years. If the Form 990 is for the o	•			•	•	, , ,
	organization, check this box and stop he						
	on C. Computation of Public Suppo			4 1 (0)			
14	Public support percentage for 2023 (line 6					14	91.68 %
15	Public support percentage from 2022 Schedule A, Part II, line 14						
16a							
	box and stop here. The organization qualifies as a publicly supported organization						
D	b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check						
170	this box and stop here. The organization qualifies as a publicly supported organization						
17a							
	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						
L	S						_
b	10%-facts-and-circumstances test - 20	-					
	15 is 10% or more, and if the organization					-	-
	in Part VI how the organization meets the			-	-		
19	organization						
18							
	instructions						

Schedule A (Form 990) 2023 EEA

81-3400947

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.)

Secti	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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						
	fumished 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						
	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						
b	Amounts included on lines 2 and 3						
~	received from other than disqualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
_	line 6.)						
Secti	on B. Total Support						
	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6	(1)	(4)		(27)	(3)	()
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties, and income from similar sources .						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on line 10b, whether						
	or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First 5 years. If the Form 990 is for the or	ganization's fi	rst, second, thi	rd, fourth, or fi	fth tax year as	a section 501(c)(3)
	organization, check this box and stop her	e					
Secti	on C. Computation of Public Suppor						
15	Public support percentage for 2023 (line 8	, column (f), c	divided by line	13, column (f))		15	%
16	Public support percentage from 2022 Sch	edule A, Part	III, line 15 .			16	%
Secti	on D. Computation of Investment Inc						
17	Investment income percentage for 2023 (I			y line 13, colu	mn (f))	17	%
18	Investment income percentage from 2022			-		18	%
19a	33 1/3% support tests - 2023. If the orga					ore than 33 1/3	3%, and line
	17 is not more than 33 1/3%, check this be						
b	33 1/3% support tests - 2022. If the organizati	-	_	•			
	line 18 is not more than 33 1/3%, check this bo						
20	Private foundation. If the organization die	-	_			-	_

Part IV **Supporting Organizations**

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

	Section .	A. All	Support	ing Orga	nizations
--	-----------	--------	---------	----------	-----------

Secti	on 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	_		
	lines 3b and 3c 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		
С	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.	3с		
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 lines 4b and 4c 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		
С	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)	4-		
F-	purposes.	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes,"			
	answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN			
	numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action			
	was accomplished (such as by amendment to the organizing document).	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already	Ja		
b	designated in the organization's organizing document?	5b		
С	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	30		
U	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? <i>If "Yes," provide detail in Part VI.</i>	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor			
•	(as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity			
	with regard to a substantial contributor? <i>If</i> "Yes," <i>complete Part I of Schedule L (Form 990)</i> .	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line	-		
	7? If "Yes," complete Part I of Schedule L (Form 990).	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 on line 9a) hold a controlling interest in any entity in which			
	the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b		
С	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit			
	from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .	9с		
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		

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.)

	le A (Form 990) 2023 Fred T. Korematsu Institute 81-3400947		F	age 5
Part	IV Supporting Organizations (continued)			
44	Lies the expension accounted a milt on contribution from any of the following page 20		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons? A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
а	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
C	A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
	provide detail in Part VI.	11c		
Secti	on B. Type I Supporting Organizations			I
_			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? 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 officers, directors, or trustees were allocated among the	1		
2	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. Did the organization operate for the benefit of any supported organization other than the supported	1		
_	organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part</i>			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Secti	on 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)? 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).	1		
Secti	on D. All Type III Supporting Organizations		Vaa	Na
1	Did the ergonization provide to each of its supported ergonizations, by the last day of the fifth month of the		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?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported	-		
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI			
	how the organization maintained a close and continuous working relationship with the supported organization(s)	. 2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have			
	a significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
	on 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 (se	e inst	ructio	ons).
a b	☐ The organization satisfied the Activities Test. <i>Complete line 2 below.</i> ☐ The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
C	The organization is the parent of each of its supported organizations. <i>Complete line's below.</i> The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity (see instru</i>	ıctions	١	
2	Activities Test. <i>Answer lines 2a and 2b below.</i>	Cuoris)	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		100	110
-	the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify</i>			
	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.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's			
	involvement, one or more of the organization's supported organization(s) would have been engaged in? If			
	"Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would			
	have engaged in these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or	_		
	trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	3a		

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

3b

6

7

	le A (Form 990) 2023 Fred T. Korematsu Institute		81-3400	947	Page (
Part	V Type III Non-Functionally Integrated 509(a)(3) Supporting Or	gani	zations		
1	Check here if the organization satisfied the Integral Part Test as a qualifying	g trus	t on Nov. 20, 1970 <i>(explai</i>	in in Part VI)	. See
	instructions. All other Type III non-functionally integrated supporting organ	izatio	ons must complete Section	ns A through	E.
Socti	ion A - Adjusted Net Income		(A) Prior Year	(B) Currei	nt Year
Secti	on A - Adjusted Net Income		(A) FIIOI Teal	(optio	าal)
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) Currei	nt Year
	on b - Milliman Asset Amount		(A) I Hol Teal	(optio	าal)
1	Aggregate fair market value of all non-exempt-use assets (see				
	instructions for short tax year or assets held for part of year):				
	Average monthly value of securities	1a			
b	Average monthly cash balances	1b			
	Fair market value of other non-exempt-use assets	1c			
d	Total (add lines 1a, 1b, and 1c)	1d			
е	Discount claimed for blockage or other factors				
	(explain in detail in Part VI):				
2	Acquisition indebtedness applicable to non-exempt-use assets	2			
3	Subtract line 2 from line 1d.	3			
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,				
	see instructions).	4			
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5			
6	Multiply line 5 by 0.035.	6			
7	Recoveries of prior-year distributions	7			
8	Minimum Asset Amount (add line 7 to line 6)	8			
Secti	ion C - Distributable Amount			Current	Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1			
2	Enter 0.85 of line 1.	2			
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3			
4	Enter greater of line 2 or line 3.	4			
5	Income tax imposed in prior year	5			

☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

EEA Schedule A (Form 990) 2023

6

Part	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)						
Sect	ion D - Distributions		Current Year				
1	Amounts paid to supported organizations to accomplish e	xempt purposes		1			
2	Amounts paid to perform activity that directly furthers exer	mpt purposes of support	ed				
	organizations, in excess of income from activity			2			
3	Administrative expenses paid to accomplish exempt purpo	izations	3				
4	Amounts paid to acquire exempt-use assets		4				
5	Qualified set-aside amounts (prior IRS approval required)	VI)	5				
6	Other distributions (describe in Part VI). See instructions.			6			
7	Total annual distributions. Add lines 1 through 6.		7				
8 Distributions to attentive supported organizations to which the organization is responsive							
	(provide details in Part VI). See instructions.		8				
9 Distributable amount for 2023 from Section C, line 6							
10 Line 8 amount divided by line 9 amount							
Section E - Distribution Allocations (see instructions) (i) (ii) Underdistribution					(iii) Distributable		

Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2023			
а	From 2018			
b	From 2019			
С	From 2020			
d	From 2021			
е	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from			
	Section D, line 7: \$			
а	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
C	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if			
	any. Subtract lines 3g and 4a from line 2. For result			
	greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
C	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

EEA Schedule A (Form 990) 2023

Schedule A (Form 990) 2023 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.)

Schedule B (Form 990)

Schedule of Contributors

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

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

OMB No. 1545-0047

Fred T. Korematsu Institute 81-3400947 Organization type (check one): Filers of: Section: Form 990 or 990-EZ X 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. **Special Rules** x For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line

2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
Fred T. Korematsu Institute

Employer identification number

81-3400947

Part I	Contributors (see instructions). Use duplicate copi	ies of Part I if additional space is n	eeded.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$15,000	Person x Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$150,000	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$\$	Person x Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$\$	Person X Payroll Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$	Person x Payroll

Name of organization
Fred T. Korematsu Institute

Employer identification number

81-3400947

Part I	Contributors (see instructions). Use duplicate cop	oles of Part I if additional space is n	eeaea.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$\$	Person x Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$65,330	Person x Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9_		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
10		\$20,000	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person

SCHEDULE G (Form 990)

Department of the Treasury

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 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.

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

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Employer identification number Name of the organization Fred T. Korematsu Institute 81-3400947 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. Indicate whether the organization raised funds through any of the following activities. Check all that apply. 1 Mail solicitations e Solicitation of non-government grants а ☐ Internet and email solicitations Solicitation of government grants b Phone solicitations Special fundraising events С d In-person solicitations Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, 2a Yes No or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be b compensated at least \$5,000 by the organization. (v) Amount paid to (iii) Did fundraiser have (vi) Amount paid to (iv) Gross receipts (i) Name and address of individual (or retained by) custody or control of (or retained by) (ii) Activity from activity or entity (fundraiser) fundraiser listed in contributions? organization col. (i) Yes No 1 2 3 4 5 6 7 8 9 10 Total 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. (a) Event #1 (b) Event #2 (c) Other events (d) Total events (add col. (a) through Coram Nobis None col. (c)) (total number) (event type) (event type) Revenue Gross receipts 268,301 268,301 2 Less: Contributions 230,501 230,501 3 Gross income (line 1 minus line 2) 37,800 37,800 4 Cash prizes 5 Noncash prizes 6 Rent/facility costs 27,215 27,215 Direct Expenses Food and beverages 54,312 54,312 8 Entertainment Other direct expenses 9 48,226 48,226 10 129,753 11 Net income summary. Subtract line 10 from line 3, column (d) (91,953)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. (b) Pull tabs/instant (d) Total gaming (add (a) Bingo (c) Other gaming Revenue bingo/progressive bingo col. (a) through col. (c)) Gross revenue 2 Cash prizes Direct Expenses 3 Noncash prizes 4 Rent/facility costs 5 Other direct expenses 6 Volunteer labor No 7 8 9 Enter the state(s) in which the organization conducts gaming activities: If "No," explain: Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? 10a If "Yes," explain:

SCHEDULE L (Form 990)

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 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.

OMB No. 1545-0047
2023

Open To Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization **Employer identification number** Fred T. Korematsu Institute 81-3400947 Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Part I Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b. (b) Relationship between disqualified person and (c) Description of transaction (d) Corrected? organization Yes No (1) (2) (3) 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year 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 (c) Purpose of (d) Loan to or (e) Original (f) Balance due (g) In default? (h) Approved (i) Written from the agreement? with organization principal amount by board or loan organization? committee? Yes Yes No Yes No (1) (2) (3) (4) (5) **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 (c) Amount of (e) Purpose of assistance (d) Type of assistance person and the organization assistance (1) (2)

(3)

(4)

EEA Schedule L (Form 990) 2023

SCHEDULE O (Form 990)

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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

Employer identification number

Fred T. Korematsu Institute	81-3400947
01. Form 990 governing body review (Part VI, line 11)	
The Form 990 is reviewed by the Board of Directors prior to filing.	
02. Governing documents, etc, available to public (Part VI, line 19)	
Documents are available to members of the public upon written reques	t.
03. "Other" or change in accounting method (Part XII, line 1)	
Korematsu Institute changed its accounting method from cash to accrua	al for 2023. Form 3115
has been filed to request the automatic change.	
04. Explanation of other changes in net assets or fund balances (Par	t XI, line 9)
The adjustment to net assets is a result of the change in accounting	method from cash to
accrual.	
05. List of other fees for services expenses (Part IX, line 11g)	
Curriculum/educational professional fees \$27,671 (program); videogram	phy \$57,114 (program);
communications/web production \$5,600 (program); payroll/HR processing	g fees \$10,864
(management & general).	