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# Return of Private Foundation

## or Section 4947(a)(1) Nonexempt Charitable Trust

### Treated as a Private Foundation

2009

Department of the Treasury  
Internal Revenue Service

Note The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2009, or tax year beginning , and ending

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return  
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label Otherwise, print or type See Specific Instructions	Name of foundation <b>JACK AND FLORENCE BERLIN FOUNDATION</b>		A Employer identification number <b>72-1551106</b>
	A DELAWARE NON PROFIT CORPORATION		B Telephone number <b>(951) 679-8456</b>
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	
	29853 WESTLINK DRIVE		
	City or town, state, and ZIP code <b>MENIFEE, CA 92584-8840</b>		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ <b>5,014,352</b> (Part I, column (d) must be on cash basis)	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received	0.			
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	17,228.	17,228.	17,228.	STATEMENT 1
4	Dividends and interest from securities	55,018.	42,777.	55,018.	STATEMENT 2
5a	Gross rents	213,591.	213,591.	213,591.	STATEMENT 3
b	Net rental income or (loss) 116,781.				STATEMENT 4
6a	Net gain or (loss) from sale of assets not on line 10	10,637.			
b	Gross sales price for all assets on line 6a 619,311.				
7	Capital gain net income (from Part IV, line 2)		10,637.		
8	Net short-term capital gain			N/A	
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss)				
11	Other income				
12	Total. Add lines 1 through 11	296,474.	284,233.	285,837.	
13	Compensation of officers, directors, trustees, etc.	40,000.	20,000.	20,000.	20,000.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees STMT 5	1,543.	0.	0.	1,543.
b	Accounting fees STMT 6	6,103.	1,188.	1,188.	4,915.
c	Other professional fees STMT 7	11,127.	7,657.	7,657.	3,470.
17	Interest				
18	Taxes STMT 8	14,849.	13,074.	13,074.	1,775.
19	Depreciation and depletion	51,251.	42,277.	42,277.	
20	Occupancy				
21	Travel, conferences, and meetings	775.	775.	775.	0.
22	Printing and publications				
23	Other expenses STMT 9	30,289.	29,714.	29,714.	575.
24	Total operating and administrative expenses. Add lines 13 through 23	155,937.	114,685.	114,685.	32,278.
25	Contributions, gifts, grants paid	209,000.			209,000.
26	Total expenses and disbursements. Add lines 24 and 25	364,937.	114,685.	114,685.	241,278.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	<68,463.>			
b	Net investment income (if negative, enter -0-)		169,548.		
c	Adjusted net income (if negative, enter -0-)			171,152.	

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**A DELAWARE NON PROFIT CORPORATION**

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<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1	Cash - non-interest-bearing		1,911.	6,446.	6,446.
	2	Savings and temporary cash investments		2,338,018.	113,858.	113,858.
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons				
	7	Other notes and loans receivable ▶				
		Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments - U S and state government obligations STMT 10	25,535.	1,106,294.	1,144,245.	
	b	Investments - corporate stock STMT 11	100,198.	1,199,501.	1,203,848.	
	c	Investments - corporate bonds				
11	Investments - land, buildings, and equipment basis ▶ 1,431,118.					
	Less accumulated depreciation STMT 12 ▶ 310,014.	1,157,944.	1,121,104.	2,165,186.		
12	Investments - mortgage loans					
13	Investments - other STMT 13	478,850.	478,850.	372,400.		
14	Land, buildings, and equipment basis ▶ 16,855.					
	Less accumulated depreciation STMT 14 ▶ 16,855.					
15	Other assets (describe ▶ STATEMENT 15)	1,840.	8,369.	8,369.		
16	<b>Total assets (to be completed by all filers)</b>	4,104,296.	4,034,422.	5,014,352.		
<b>Liabilities</b>	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe ▶ STATEMENT 16)	1,411.	0.		
23	<b>Total liabilities (add lines 17 through 22)</b>	1,411.	0.			
<b>Net Assets or Fund Balances</b>	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted	4,102,885.	4,034,422.		
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
30	<b>Total net assets or fund balances</b>	4,102,885.	4,034,422.			
31	<b>Total liabilities and net assets/fund balances</b>	4,104,296.	4,034,422.			

**Part III Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	4,102,885.
2	Enter amount from Part I, line 27a	2	<68,463.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	4,034,422.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	<b>Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30</b>	6	4,034,422.

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**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a			
b SEE ATTACHED STATEMENT			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e 619,311.		608,674.	10,637.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			
b			
c			
d			
e			10,637.

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	10,637.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)			
If gain, also enter in Part I, line 8, column (c)			
If (loss), enter -0- in Part I, line 8		3	28,943.

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	197,852.	4,234,644.	.046722
2007	107,417.	4,192,826.	.025619
2006	32,407.	2,353,946.	.013767
2005	25,060.	607,924.	.041222
2004	29,977.	561,745.	.053364

2 Total of line 1, column (d)	2	.180694
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.036139
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	4,623,140.
5 Multiply line 4 by line 3	5	167,076.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,695.
7 Add lines 5 and 6	7	168,771.
8 Enter qualifying distributions from Part XII, line 4	8	241,278.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate  
See the Part VI instructions

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)**

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	1,695.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2		3	1,695.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0.
5 Tax based on investment income Subtract line 4 from line 3 If zero or less, enter -0-		5	1,695.
6 Credits/Payments			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	5,849.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d	7	5,849.	
8 Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8		
9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	4,154.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax <input checked="" type="checkbox"/> 4,154. Refunded <input checked="" type="checkbox"/>	11	0.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> DE		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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**Part VII-A Statements Regarding Activities** (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► DANIEL L. SMITH, CPA Telephone no ► (310) 271-9037 Located at ► 139 S. BEVERLY DRIVE, # 315, BEVERLY HILLS, CA ZIP+4 ► 90212			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A			

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes," list the years ►		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b X

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**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)

<b>5a</b> During the year did the foundation pay or incur any amount to				
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		N/A	<b>5b</b>	
Organizations relying on a current notice regarding disaster assistance check here		<input checked="" type="checkbox"/>		
<b>c</b> If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?		N/A <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d)				
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>6b</b>	<b>X</b>
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				
If "Yes" to 6b, file Form 8870				
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		N/A	<b>7b</b>	

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

**1 List all officers, directors, trustees, foundation managers and their compensation.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 17		40,000.	0.	0.

**2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

**Total number of other employees paid over \$50,000** 0

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**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

0

**Part IX-A** Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

**Part IX-B** Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
<b>Total.</b> Add lines 1 through 3	0.

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**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	2,479,710.
b	Average of monthly cash balances	1b	71,949.
c	Fair market value of all other assets	1c	2,141,884.
d	Total (add lines 1a, b, and c)	1d	4,693,543.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	4,693,543.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	70,403.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,623,140.
6	Minimum investment return. Enter 5% of line 5	6	231,157.

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	231,157.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,695.
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,695.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	229,462.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	229,462.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	229,462.

**Part XII Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	241,278.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	241,278.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	1,695.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	239,583.

**Note** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Form 990-PF (2009)

**JACK AND FLORENCE BERLIN FOUNDATION**  
**A DELAWARE NON PROFIT CORPORATION**
**Part XIII** Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				229,462.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			209,736.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 241,278.				
a Applied to 2008, but not more than line 2a			209,736.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				31,542.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below	0.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				197,920.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9)

N/A

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling

- b** Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

- 2 a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

[illegible]

- 3** Complete 3a, b, or c for the alternative test relied upon

- a "Assets" alternative test - enter  
(1) Value of all assets

- (2) Value of assets qualifying under section 4942(j)(3)(B)(i)

- b** "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

- c "Support" alternative test - enter

- (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

- (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

- (3) Largest amount of support from an exempt organization**

- (4) Gross investment income

**Part XV** **Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the instructions.)**

### 1 Information Regarding Foundation Managers:

- a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2) )

NONE

- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a The name, address, and telephone number of the person to whom applications should be addressed

- b The form in which applications should be submitted and information and materials they should include

- c Any submission deadlines**

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

**Part XV** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a</b> Paid during the year				
SEE STATEMENT 18				
<b>Total</b>			<b>3a</b>	209,000.
<b>b</b> Approved for future payment				
NONE				
<b>Total</b>			<b>3b</b>	0.



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

- | 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?  |  | Yes | No |
|--|--|-----|----|
| a Transfers from the reporting foundation to a noncharitable exempt organization of  |  |     |    |
| (1) Cash   |  |     | X  |
| (2) Other assets   |  |     | X  |
| b Other transactions   |  |     |    |
| (1) Sales of assets to a noncharitable exempt organization   |  |     | X  |
| (2) Purchases of assets from a noncharitable exempt organization   |  |     | X  |
| (3) Rental of facilities, equipment, or other assets   |  |     | X  |
| (4) Reimbursement arrangements   |  |     | X  |
| (5) Loans or loan guarantees   |  |     | X  |
| (6) Performance of services or membership or fundraising solicitations   |  |     | X  |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees   |  |     | X  |
| d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. |  |     |    |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

**Sign Here**

Signature of officer or trustee

Date \_\_\_\_\_

Title

Preparer's  
signature

Firm's name (or yours  
if self-employed),  
address, and ZIP code

DANIEL L. SMITH, CPA

139 S. BEVERLY DRIVE, SUITE 315  
BEVERLY HILLS, CA 90212

Date \_\_\_\_\_

8/16/10

Check if self-employed	
------------------------	--

Preparer's identifying number

FIN ►

Phone no (310) 271-9037

Form **990-PF** (2009)

**Part IV** Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	300,000 ARDEN REALTY LP NOTES	P	03/18/09	11/16/09
b	33,000 ARDEN REALTY LP NOTES		03/18/09	11/17/09
c	240,000 GENERAL ELECTRIC CAP CORP		03/18/09	11/16/09
d	42.013 DFA INV PIM INTL SMALL CAP			12/10/09
e	122.927 DIM INV GR INTL VALUE PTF			12/10/09
f	107.986 DFA INVT DIM INTL SML PTFL			12/10/09
g	108.2 DFA INVT DIM - US MICRO CAP			12/10/09
h	453.188 DFA INVT DIM ENHANCED USA			12/10/09
i	47.991 DFA INVT DIM EMERG MKTS			12/10/09
j	136.607 DFA INVT DIM US LG CAP VALUE			12/10/09
k	57.913 DFA INVT DIM - EMERG MKTS			12/10/09
l	115.254 DFA INVT DIM - EMERG MKTS			12/10/09
m	181.143 DFA INT DIM - REAL ESTATE PT			12/10/09
n	CAPITAL GAINS DIVIDENDS			
o				

(e) Gross sales price		(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	311,959.		295,855.	16,104.
b	34,311.		32,545.	1,766.
c	251,945.		240,872.	11,073.
d	595.		1,262.	<667.>
e	2,044.		4,336.	<2,292.>
f	1,497.		3,175.	<1,678.>
g	1,051.		2,229.	<1,178.>
h	3,096.		6,567.	<3,471.>
i	1,438.		3,050.	<1,612.>
j	2,264.		4,802.	<2,538.>
k	1,517.		3,218.	<1,701.>
l	2,145.		4,550.	<2,405.>
m	2,929.		6,213.	<3,284.>
n	2,520.			2,520.
o				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			** 16,104.
b			** 1,766.
c			** 11,073.
d			<667.>
e			<2,292.>
f			<1,678.>
g			<1,178.>
h			<3,471.>
i			<1,612.>
j			<2,538.>
k			<1,701.>
l			<2,405.>
m			<3,284.>
n			2,520.
o			

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	10,637.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8 }	3	28,943.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	1 ORGANIZATION COSTS	010104		60M	43	16,855.			16,855.	16,855.		0.
	* TOTAL 990-PF PG 1					16,855.		0.	16,855.	16,855.	0.	0.
	DEPR & AMORT											



## FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
BANK OF AMERICA -CD	4,568.
BANK OF AMERICA -CD	101.
BANK OF AMERICA -CD	4,867.
BANK OF AMERICA -CD	5,924.
BANK OF AMERICA -CHECKING	1,676.
BANK OF AMERICA - PORTALES	92.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	17,228.

## FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MERRILL LYNCH - DIVIDENDS	22,071.	2,460.	19,611.
ACCRUED INTEREST	<4,617.>	0.	<4,617.>
MERRILL LYNCH - INTEREST	22,856.	0.	22,856.
MARKET DISCOUNT INCOME	1,692.	0.	1,692.
PREMIUM ADJUSTMENT	<270.>	0.	<270.>
MERRILL LYNCH - TAX EXEMPT INTEREST	53,750.	0.	53,750.
ACCRUED INTEREST	<22,792.>	0.	<22,792.>
PREMIUM ADJUSTMENT	<11,958.>	0.	<11,958.>
PREMIUM ADJUSTMENT	<8,634.>	0.	<8,634.>
MUNICIPAL BOND	1,875.	0.	1,875.
TD AMERITRADE	2,082.	60.	2,022.
DIVIDENDS	1,483.	0.	1,483.
TOTAL TO FM 990-PF, PART I, LN 4	57,538.	2,520.	55,018.

## FORM 990-PF RENTAL INCOME STATEMENT 3

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
COMMERCIAL BUILDING - 22ND STREET, L.A.	3	94,200.
SHOPPING CENTER - PORTALES	4	119,391.
TOTAL TO FORM 990-PF, PART I, LINE 5A		213,591.

FORM 990-PF	RENTAL EXPENSES	STATEMENT	4
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		11,377.	
AMORTIZATION		4,860.	
PROPERTY TAXES		4,335.	
- SUBTOTAL -	3		20,572.
DEPRECIATION		39,874.	
MANAGEMENT COSTS		4,120.	
REPAIRS & MAINTENANCE		15,165.	
BOOKKEEPING		603.	
INSURANCE		7,939.	
PROPERTY TAXES		6,012.	
UTILITIES		1,618.	
TRAVEL		775.	
ADVERTISING		132.	
- SUBTOTAL -	4		76,238.
TOTAL RENTAL EXPENSES			96,810.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			116,781.

FORM 990-PF	LEGAL FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	1,543.	0.	0.	1,543.
TO FM 990-PF, PG 1, LN 16A	1,543.	0.	0.	1,543.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTANT	5,500.	585.	585.	4,915.
BOOKKEEPING	603.	603.	603.	0.
TO FORM 990-PF, PG 1, LN 16B	6,103.	1,188.	1,188.	4,915.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	3,537.	3,537.	3,537.	0.
PROFESSIONAL FEES	3,470.	0.	0.	3,470.
MANAGEMENT COSTS	4,120.	4,120.	4,120.	0.
TO FORM 990-PF, PG 1, LN 16C	11,127.	7,657.	7,657.	3,470.

FORM 990-PF	TAXES			STATEMENT 8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROPERTY TAXES - TYLER ROAD	952.	952.	952.	0.
PAYROLL TAXES	3,550.	1,775.	1,775.	1,775.
PROPERTY TAXES	4,335.	4,335.	4,335.	0.
PROPERTY TAXES	6,012.	6,012.	6,012.	0.
TO FORM 990-PF, PG 1, LN 18	14,849.	13,074.	13,074.	1,775.

FORM 990-PF	OTHER EXPENSES			STATEMENT 9
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
DUES & MEMBERSHIPS	495.	0.	0.	495.
OFFICE SUPPLIES	80.	0.	0.	80.
REPAIRS & MAINTENANCE	15,165.	15,165.	15,165.	0.
INSURANCE	7,939.	7,939.	7,939.	0.
UTILITIES	1,618.	1,618.	1,618.	0.
ADVERTISING	132.	132.	132.	0.
AMORTIZATION	4,860.	4,860.	4,860.	0.
TO FORM 990-PF, PG 1, LN 23	30,289.	29,714.	29,714.	575.

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FORM 990-PF U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS STATEMENT 10

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DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
MUNICIPAL BONDS		X	1,106,294.	1,144,245.
TOTAL U.S. GOVERNMENT OBLIGATIONS				
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS			1,106,294.	1,144,245.
TOTAL TO FORM 990-PF, PART II, LINE 10A			1,106,294.	1,144,245.

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FORM 990-PF CORPORATE STOCK STATEMENT 11

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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
INVESTMENTS -STOCK	1,199,501.	1,203,848.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,199,501.	1,203,848.

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FORM 990-PF DEPRECIATION OF ASSETS HELD FOR INVESTMENT STATEMENT 12

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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LEASE RENEWAL (50%)	543.	543.	0.
LEASE RENEWAL (50%)	310.	310.	0.
SHOPPING CENTER (50%)	364,785.	51,839.	312,946.
SPRINKLER SYSTEM (50%)	13,085.	10,766.	2,319.
GAS STATION EQUIPMENT (50%)	2,500.	770.	1,730.
LAND (50%)	60,000.	0.	60,000.
COMMERCIAL BUILDING	443,700.	63,048.	380,652.
LAND	281,300.	0.	281,300.
LEASE RENEWAL	14,175.	12,758.	1,417.
LEASE RENEWAL	4,050.	3,578.	472.
LEASE RENEWAL	6,075.	5,164.	911.
GAS/ELECTRIC UNIT (50%)	7,926.	1,746.	6,180.
GAS/ELECTRIC UNIT (50%)	7,926.	1,587.	6,339.
AIR/HEAT UNIT (50%)	5,815.	1,165.	4,650.
AIR/HEAT UNIT (50%)	5,815.	1,165.	4,650.
FENCE	1,182.	260.	922.
GAS/ELECTRIC UNIT (50%)	11,630.	6,658.	4,972.
AIR/HEAT UNIT (50%)	5,815.	3,329.	2,486.
CABINETS/MILLWORK	1,548.	1,548.	0.

MOLDINGS	1,004.	1,004.	0.
HVAC	3,666.	3,666.	0.
VCT	33,683.	33,683.	0.
SEALED CONCRETE	907.	907.	0.
FLOORING - CARPET	16,636.	16,636.	0.
QUARRY TILE	1,286.	1,286.	0.
WALL FINISHES	6,029.	6,029.	0.
RAISED WOOD PANELING	3,100.	3,100.	0.
INTERIOR WALLS	3,015.	3,015.	0.
FIRE EXTINGUISHER & CAB	1,218.	1,218.	0.
EMERGENCY LIGHTING	1,304.	1,304.	0.
COMMUNICATION/ELEC	11,221.	11,221.	0.
SECURITY / EXT. LIGHTING	1,321.	1,321.	0.
FRP WALL PANELS	814.	814.	0.
CANOPIES/AWNINGS/GUTTER	12,583.	12,583.	0.
OVERHEAD DOORS/DOCK ACC	407.	407.	0.
CEILING FANS	649.	649.	0.
MISC. STEEL PRODUCTS	1,492.	1,492.	0.
CLIMATE CONTROLLED VESTIBULE	6,056.	6,056.	0.
SURVEILANCE SYSTEM	2,194.	2,194.	0.
DOCK EQUIPMENT	1,531.	1,204.	327.
SITE PREPARATION	6,981.	2,561.	4,420.
TEMPORARY POWER	1,022.	374.	648.
SITE DRAINAGE	4,772.	1,749.	3,023.
PAVING/DRIVEWAYS/MISC FOUND	41,925.	15,375.	26,550.
EXTERIOR SIGNAGE	2,467.	902.	1,565.
PARKING LOS STRIPING/ BARRIERS	795.	291.	504.
SIDEWALKS / CURBS	2,899.	1,062.	1,837.
SECURITY LIGHTING POLES	1,670.	611.	1,059.
LOADING DOCK	1,020.	374.	646.
WINDSCREENS (50%)	1,015.	597.	418.
FLOORING (50%)	8,406.	4,308.	4,098.
HEATING A/C UNIT (50%)	9,850.	5,787.	4,063.
TOTAL TO FM 990-PF, PART II, LN 11	1,431,118.	310,014.	1,121,104.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT 13
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
TYLER ROAD LAND	COST	478,850.	372,400.
TOTAL TO FORM 990-PF, PART II, LINE 13		478,850.	372,400.

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FORM 990-PF      DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT      STATEMENT    14

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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
ORGANIZATION COSTS	16,855.	16,855.	0.
TOTAL TO FM 990-PF, PART II, LN 14	16,855.	16,855.	0.

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FORM 990-PF      OTHER ASSETS      STATEMENT    15

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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
DUE FROM GENERAL FUND	1,840.	0.	0.
DUE FROM PORTALES	0.	8,369.	8,369.
TO FORM 990-PF, PART II, LINE 15	1,840.	8,369.	8,369.

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FORM 990-PF      OTHER LIABILITIES      STATEMENT    16

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DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DUE TO GENERAL FUND	1,411.	0.
TOTAL TO FORM 990-PF, PART II, LINE 22	1,411.	0.

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FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS  
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 17

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
EDWARD A. BERLIN 29853 WESTLINK DRIVE MENIFEE, CA 92584	PRESIDENT AND DIRECTOR 20.00	20,000.	0.	0.
MARY E. BERLIN 29853 WESTLINK DRIVE MENIFEE, CA 92584	SECRETARY AND DIRECTOR 20.00	20,000.	0.	0.
PATRICE E. BERRY 1 WREN LITTLETON, CO 80127	TREASURER AND DIRECTOR 20.00	0.	0.	0.
MARK S. BERRY 1 WREN LITTLETON, CO 80127	DIRECTOR 0.00	0.	0.	0.
JEFFREY H. BERLIN 20 TIMBER RIDGE CHAGRIN FALLS, OH 44022	DIRECTOR 0.00	0.	0.	0.
SHELIA BERLIN 20 TIMBER RIDGE CHAGRIN FALLS, OH 44022	DIRECTOR 0.00	0.	0.	0.
MARK ALLEN 5051 SAN AQUARIO SAN DIEGO, CA 92109	DIRECTOR 0.00	0.	0.	0.
MARCI ALLEN 3318 BAYSIDE WALK SAN DIEGO, CA 92109	DIRECTOR 0.00	0.	0.	0.
MIMI ALLEN 11778 CARMEL CREEK ROAD, #C205 SAN DIEGO, CA 92130	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		40,000.	0.	0.

FORM 990-PF

GRANTS AND CONTRIBUTIONS  
PAID DURING THE YEAR

STATEMENT 18

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ALLIED JEWISH FEDERATION OF COLORADO 300 SOUTH DAHLIA STREET, SUITE 300 DENVER, CO 80246	N/A EDUCATIONAL PROGRAMS	PUBLIC CHARITY	20,000.
AMERICAN ASSOCIATES BEN-GURION UNIVERSITY OF THE NEGEV 1430 BROADWAY, 8TH FLOOR NEW YORK, NY 10018	N/A EDUCATIONAL PROGRAMS	PUBLIC CHARITY	14,000.
AMERICAN FRIENDS OF TEL AVIV UNIVERSITY INC 39 BROADWAY STE 1510 NEW YORK, NY 10006	N/A EDUCATIONAL PROGRAMS	PUBLIC CHARITY	10,000.
ANTI-DEFAMATION LEAGUE -MOUNTAIN STATES REGION 1120 LINCOLN STREET, SUITE 1301 DENVER, CO 80203	N/A EDUCATIONAL PROGRAMS	PUBLIC CHARITY	8,000.
HOMELESS WOMEN'S SERVICES - CATHOLIC DIOCESE OF SAN DIEGO 349 CEDAR STREET SAN DIEGO, CA 92101	N/A HUMANITARIAN EFFORTS	PUBLIC CHARITY	5,000.
ISRAEL AIR FORCE CENTER FOUNDATION, INC P.O. BOX 492 WILLOW GROVE, PA 19090	N/A EDUCATIONAL PROGRAMS & RESOURCE CENTER	PUBLIC CHARITY	30,000.
JEWISH COMMUNITY FEDERATION OF CLEVELAND MANDEL BUILDING, 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122	N/A EDUCATIONAL PROGRAMS	PUBLIC CHARITY	20,000.
JEWISH FAMILY SERVICES	N/A HUMANITARIAN EFFORTS	PUBLIC CHARITY	40,000.



ORT AMERICA INC 75 MAIDEN LANE, 10TH FLOOR NEW YORK, NY 10038	N/A EDUCATIONAL PROGRAMS	PUBLIC CHARITY	10,000.
ST JUDE'S CHILDREN'S RESEARCH HOSPITAL INC 262 DANNY THOMAS PLACE MEMPHIS, TN 38105	N/A HUMANITARIAN EFFORTS	PUBLIC CHARITY	1,000.
TEMPLE JUDEA OF LAGUNA HILLS 24512 MOULTON PWY LAGUNA WOODS, CA 92637	N/A HUMANITARIAN EFFORTS	PUBLIC CHARITY	4,000.
HEBREW ACADEMY	N/A EDUCATIONAL PROGRAMS	PUBLIC CHARITY	20,000.
NEGEV FOUNDATION 2121 SOUTH GREEN RD SUITE 1120 CLEVELAND, OH 4121	N/A FOUNDATION OPERATIONS - EDUCATIONAL PROGRAMS	PUBLIC CHARITY	25,000.
FEEDING AMERICA 35 EAST WACKER DRIVE, SUITE 2000 CHICAGO , IL 60601	N/A HUMANITARIAN EFFORTS	PUBLIC CHARITY	2,000.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

209,000.

**Depreciation and Amortization** RENT 3  
 (Including Information on Listed Property)

OMB No 1545-0172

**2009**  
 Attachment  
 Sequence No 67

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return JACK AND FLORENCE BERLIN FOUNDATION  
 A DELAWARE NON PROFIT CORPORATION  
 Business or activity to which this form relates COMMERCIAL BUILDING -  
 22ND STREET, L.A.  
 Identifying number 72-1551106

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount See the instructions for a higher limit for certain businesses 1 250,000.  
 2 Total cost of section 179 property placed in service (see instructions) 2  
 3 Threshold cost of section 179 property before reduction in limitation 3 800,000.  
 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- 4  
 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions 5

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property. Enter the amount from line 29 7  
 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8  
 9 Tentative deduction. Enter the smaller of line 5 or line 8 9  
 10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562 10  
 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11  
 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12  
 13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶ 13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 14  
 15 Property subject to section 168(f)(1) election 15  
 16 Other depreciation (including ACRS) 16 11,377.

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions)

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009 17  
 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐

**Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property	/		27 5 yrs	MM	S/L	
		/		27 5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs	MM	S/L	
		/			MM	S/L	

**Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year			12 yrs		S/L
c	40-year	/		40 yrs	MM	S/L

**Part IV Summary** (See instructions)

21 Listed property. Enter amount from line 28 21  
 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr 22 11,377.  
 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23

## JACK AND FLORENCE BERLIN FOUNDATION

Form 4562 (2009)

A DELAWARE NON PROFIT CORPORATION

72-1551106 Page 2

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2009 tax year:					
<b>43</b> Amortization of costs that began before your 2009 tax year				<b>43</b>	4,860.
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report				<b>44</b>	4,860.

Form 4562

Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization** RENT 4  
(Including Information on Listed Property)

OMB No 1545-0172

**2009**Attachment  
Sequence No 67

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

JACK AND FLORENCE BERLIN FOUNDATION  
A DELAWARE NON PROFIT CORPORATIONSHOPPING CENTER -  
PORTALES

72-1551106

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	9,636.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	9,353.

**Part III MACRS Depreciation (Do not include listed property) (See instructions)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	19,829.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		9,635.	5 YRS.	MQ	SL	1,056.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a Class life				S/L	
b 12-year			12 yrs	S/L	
c 40-year	/		40 yrs	MM	S/L

**Part IV Summary (See instructions)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	39,874.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

916251  
11-04-09 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2009)

## JACK AND FLORENCE BERLIN FOUNDATION

Form 4562 (2009)

A DELAWARE NON PROFIT CORPORATION

72-1551106 Page 2

**Part V** **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles)

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

**26** Property used more than 50% in a qualified business use

		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use

		%				S/L -		
		%				S/L -		
		%				S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI** **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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**42** Amortization of costs that begins during your 2009 tax year

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**43** Amortization of costs that began before your 2009 tax year

43

**44** Total. Add amounts in column (f). See the instructions for where to report.

44

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed)

Type or print  File by the extended due date for filing the return. See instructions	Name of Exempt Organization <b>JACK AND FLORENCE BERLIN FOUNDATION A DELAWARE NON PROFIT CORPORATION</b>	Employer identification number <b>72-1551106</b>
	Number, street, and room or suite no. If a P O box, see instructions <b>29853 WESTLINK DRIVE</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>MENIFEE, CA 92584-8840</b>	

**Check type of return to be filed** (File a separate application for each return)

- ☐ Form 990    ☐ Form 990-EZ    ☐ Form 990-T (sec 401(a) or 408(a) trust)    ☐ Form 1041-A    ☐ Form 5227    ☐ Form 8870  
☐ Form 990-BL    ☒ Form 990-PF    ☐ Form 990-T (trust other than above)    ☐ Form 4720    ☐ Form 6069

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**DANIEL L. SMITH, CPA**

- The books are in the care of **▶ 139 S. BEVERLY DRIVE, # 315, BEVERLY HILLS, CA - 90212**  
 Telephone No **▶ (310) 271-9037** FAX No **▶ (310) 271-9107**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2010**
- 5 For calendar year **2009**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_
- 6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension  
**ADDITIONAL TIME IS NEEDED TO GATHER AND COMPILE ALL THE INFORMATION NECESSARY TO FILE AN ACCURATE RETURN.**

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$	<b>1,500.</b>
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$	<b>5,849.</b>
<b>c Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$	<b>0.</b>

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature **▶ Daniel L. Smith** Title **▶ CPA** Date **▶ 8/2/10**

Form 8868 (Rev 4-2009)