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# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

## 2010

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

<b>A</b> For the 2010 calendar year, or tax year beginning <b>2010</b> , and ending <b>20</b>	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Berkeley Zen Center</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1931 Russell Street</b> City or town, state or country, and ZIP + 4 <b>Berkeley CA 94703-2201</b>
	<b>D</b> Employer identification number <b>23-7452822</b>
	<b>E</b> Telephone number <b>510-843-5471</b>
	<b>G</b> Gross receipts \$ <b>207,549</b>
	<b>F</b> Name and address of principal officer: <b>David Weinberg</b> <b>Same as above</b>
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>J</b> Website: ▶ <b>berkeleyzencenter.org</b>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	<b>L</b> Year of formation: <b>1975</b> <b>M</b> State of legal domicile: <b>CA</b>

Part I Summary				
	1	Briefly describe the organization's mission or most significant activities: <b>Meditation, which is called zazen, or sitting in stillness, is the center of our practice, following and adapting the traditions of Soto Zen Buddhism.</b>		
Activities & Governance	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3 11	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 0	
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 5	
	6	Total number of volunteers (estimate if necessary)	6 15	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0	
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	46,380. 66,207.	
	9	Program service revenue (Part VIII, line 2g)	61,019. 134,539.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,180. 4,022.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	52,102. 1,497.	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	160,681. 206,265.	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
		14	Benefits paid to or for members (Part IX, column (A), line 4)	
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	72,654. 94,732.
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	
		16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	88,251. 79,060.	
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	160,905. 173,792.	
	19	Revenue less expenses. Subtract line 18 from line 12	-224. 32,473.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	541,552. 573,905.	
	21	Total liabilities (Part X, line 26)	367. 2,939.	
	22	Net assets or fund balances. Subtract line 21 from line 20	541,185. 570,966.	

### Part II Signature Block

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

<b>Sign Here</b>	<i>David Weinberg</i>		3/30/12
	Signature of officer	Date	
	DAVID WEINBERG TREASURER		
	Type or print name and title		

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

617 5

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

X

1 Briefly describe the organization's mission:

The Berkeley Zen Center is a place where people practice zazen (meditation) together daily, with the support of the Zen Center community, under the guidance of the abbot.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No X

If 'Yes,' describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No X

If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 88,068. including grants of \$ ) (Revenue \$ )

Residential Training: This program provides a structured environment for approximately 10 Zen students, who live on the premises and follow a schedule of religious activities.

4b (Code: ) (Expenses \$ 53,144. including grants of \$ ) (Revenue \$ )

Retreats: The Zen Center conducts a 1-7 day retreat each month, which includes 10 hrs. of silent meditation. 25-30 people attend. Fees are collected. Meals are provided.

4c (Code: ) (Expenses \$ 9,110. including grants of \$ ) (Revenue \$ )

Classes: Several times each year classes are held to study religious texts. Classes are 4-12 wks. in duration, conducted by the Head Priest, senior student, or visiting priest.

4d Other program services (Describe in Schedule O.) See Schedule O

(Expenses \$ 1,519. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 151,841.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A . . . . .</i>	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions) . . . . .	✓	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I . . . . .</i>		✓
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II . . . . .</i>		✓
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III . . . . .</i>		✓
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I . . . . .</i>		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II . . . . .</i>		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>		✓
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV . . . . .</i>		✓
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>		✓
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI . . . . .</i>	✓	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII . . . . .</i>		✓
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII . . . . .</i>		✓
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX . . . . .</i>		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	✓	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X . . . . .</i>		✓
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .</i>		✓
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional . . . . .</i>		✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>		✓
14 a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		✓
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV . . . . .</i>		✓
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV . . . . .</i>		✓
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV . . . . .</i>		✓
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions) . . . . .</i>		✓
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II . . . . .</i>		✓
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III . . . . .</i>		✓
20 a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H . . . . .</i>		✓
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		✓
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		✓
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>		✓
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .</i>		✓
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		✓
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		✓
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		✓
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		✓
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		✓
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		✓
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		✓
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		✓
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		✓
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		✓
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		✓
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		✓
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .</i>		✓
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .		✓
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i> <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		✓
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		✓
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Input box for Schedule O response

Main table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a-14b regarding Form 1096, Form W-2G, backup withholding, Form W-3, unrelated business income, foreign accounts, prohibited tax shelter transactions, and Form 990 filings.

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

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year		
<b>1b</b> Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b> Does the organization have members or stockholders? See Schedule O.	X	
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? See Schedule O.	X	
<b>7b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? See Sch. O.	X	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?		X
<b>9</b> Is there any officer, director or 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 in Schedule O.		X

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

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates?		X
<b>10b</b> If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
<b>11a</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O.		
<b>12a</b> Does the organization have a written conflict of interest policy? If 'No,' go to line 13.		X
<b>12b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
<b>12c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done.		
<b>13</b> Does the organization have a written whistleblower policy?		X
<b>14</b> Does the organization have a written document retention and destruction policy?		X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b> The organization's CEO, Executive Director, or top management official See Schedule O.	X	
<b>15b</b> Other officers of key employees of the organization See Schedule O. If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)	X	
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b> If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website  Another's website  Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Schedule O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization  
David Weinberg c/o Berkeley Zen Ctr, 1931 Russell St. Berkeley CA 94703 510-843-5471

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

Check if Schedule O contains a response to any question in this Part VII.

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

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

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

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

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Mel Weitsman Abbot	42						40,783.	0.	0.	
(2) Mary Duryee Member-At-Large	2						0.	0.	0.	
(3) Colleen Busch Member-At-Large	2						0.	0.	0.	
(4) Christy Calame Member-At-Large	2						0.	0.	0.	
(5) Ed Herzog Member-At-Large	2						0.	0.	0.	
(6) Ron Nestor Member-At-Large	2						0.	0.	0.	
(7) Rondi Saslow Secretary	2						0.	0.	0.	
(8) Jake Van Akkeren Vice President	7						0.	0.	0.	
(9) Gerry Oliva President	7						0.	0.	0.	
(10) Walter Kieser Project Manager	7						0.	0.	0.	
(11) Alan Senauke Vice Abbot	42						16,639.	0.	0.	
(12) David Weinberg Treasurer	7						0.	0.	0.	
(13) -----										
(14) -----										
(15) -----										
(16) -----										
(17) -----										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
(26) -----										
(27) -----										
(28) -----										
(29) -----										
<b>1 b Sub-total</b>							57,422.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							57,422.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 0

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

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 0

**Part VIII Statement of Revenue**

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>						
	<b>b</b> Membership dues . . . . .	<b>1b</b>						
	<b>c</b> Fundraising events . . . . .	<b>1c</b>						
	<b>d</b> Related organizations . . . . .	<b>1d</b>	12,000.					
	<b>e</b> Government grants (contributions)	<b>1e</b>						
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	52,923.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$							
	<b>h</b> Total. Add lines 1a-1f . . . . . ▶							
<b>Program Service Revenue</b>			<b>Business Code</b>					
	<b>2a</b> Membership Dues & Assessments		611600	54,923.	54,923.			
	<b>b</b> Residence Program		611600	45,690.	45,690.			
	<b>c</b> Retreats (sesshins)		611600	27,335.	27,335.			
	<b>d</b> Classes		611600	7,875.	7,875.			
	<b>e</b>							
	<b>f</b> All other program service revenue .							
<b>g</b> Total. Add lines 2a-2f . . . . . ▶			134,539.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶			4,022.	4,022.			
	<b>4</b> Income from investment of tax-exempt bond proceeds ▶							
	<b>5</b> Royalties . . . . . ▶							
	<b>6a</b> Gross Rents . . . . .	(i) Real	(ii) Personal					
	<b>b</b> Less: rental expenses							
	<b>c</b> Rental income or (loss)							
	<b>d</b> Net rental income or (loss) . . . . . ▶							
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
	<b>b</b> Less: cost or other basis and sales expenses . . . . .							
	<b>c</b> Gain or (loss) . . . . .							
	<b>d</b> Net gain or (loss) . . . . . ▶							
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>						
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from fundraising events . . ▶								
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>							
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . ▶								
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	2,495.						
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>	998.					
<b>c</b> Net income or (loss) from sales of inventory . . ▶			1,497.	1,497.				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>						
<b>11a</b> . . . . .								
<b>b</b> . . . . .								
<b>c</b> . . . . .								
<b>d</b> All other revenue . . . . .								
<b>e</b> Total. Add lines 11a-11d . . . . . ▶								
<b>12</b> Total revenue. See instructions. . . . . ▶				206,265.	140,058.			

**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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . . . .				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	57,422.	57,422.		
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages . . . . .	7,832.	6,266.	1,175.	392.
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .				
9	Other employee benefits . . . . .	23,831.	19,065.	3,575.	1,192.
10	Payroll taxes . . . . .	5,647.	4,518.	847.	282.
11	Fees for services (non-employees):				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .	1,700.	1,360.	255.	85.
d	Lobbying . . . . .				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees . . . . .				
g	Other . . . . .				
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	1,339.	1,071.	201.	67.
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .				
17	Travel . . . . .	100.	80.	15.	5.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .				
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	11,630.	9,304.	1,745.	582.
23	Insurance . . . . .	4,732.	3,786.	710.	267.
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a	Sesshin (retreat)/Meals . . . . .	9,721.	9,721.		
b	Real Estate Tax . . . . .	6,838.	5,470.	1,026.	342.
c	Water/Garbage . . . . .	5,747.	4,598.	862.	287.
d	Printing and Publications . . . . .	4,554.	3,643.	683.	228.
e	PG&E (less reimbursement) . . . . .	3,816.	3,053.	572.	191.
f	All other expenses See Sch. O . . . . .	28,883.	25,971.	2,183.	729.
25	<b>Total functional expenses.</b> Add lines 1 through 24f	<b>173,792.</b>	<b>155,453.</b>	<b>13,755.</b>	<b>4,584.</b>
26	<b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A)		(B)		
		Beginning of year		End of year		
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		31,615.	<b>1</b>	59,995.	
	<b>2</b> Savings and temporary cash investments . . . . .		124,007.	<b>2</b>	69,975.	
	<b>3</b> Pledges and grants receivable, net . . . . .			<b>3</b>		
	<b>4</b> Accounts receivable, net . . . . .			<b>4</b>	761.	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .			<b>5</b>		
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) . . . . .			<b>6</b>		
	<b>7</b> Notes and loans receivable, net . . . . .			<b>7</b>		
	<b>8</b> Inventories for sale or use . . . . .			<b>8</b>	2,653.	
	<b>9</b> Prepaid expenses and deferred charges . . . . .			<b>9</b>		
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>	666,411.			
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b>	289,814.	383,780.	<b>10c</b>	376,597.
	<b>11</b> Investments—publicly traded securities . . . . .			<b>11</b>	61,773.	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .			<b>12</b>		
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .			<b>13</b>		
	<b>14</b> Intangible assets . . . . .			<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		2,150.	<b>15</b>	2,151.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		541,552.	<b>16</b>	573,905.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .			<b>17</b>	789.	
	<b>18</b> Grants payable . . . . .			<b>18</b>		
	<b>19</b> Deferred revenue . . . . .			<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities . . . . .			<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .			<b>21</b>		
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .			<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .			<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .			<b>24</b>		
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .		367.	<b>25</b>	2,150.	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .		367.	<b>26</b>	2,939.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	<b>27</b> Unrestricted net assets . . . . .		541,185.	<b>27</b>	442,940.	
	<b>28</b> Temporarily restricted net assets . . . . .			<b>28</b>	128,028.	
	<b>29</b> Permanently restricted net assets . . . . .			<b>29</b>		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	<b>30</b> Capital stock or trust principal, or current funds . . . . .			<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .			<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .			<b>32</b>		
<b>33</b> Total net assets or fund balances . . . . .		541,185.	<b>33</b>	570,966.		
<b>34</b> Total liabilities and net assets/fund balances . . . . .		541,552.	<b>34</b>	573,905.		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	206,265.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	173,792.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	32,473.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	541,185.
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>5</b>	29,781.
<b>6</b>	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	<b>6</b>	570,966.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

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

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization <b>Berkeley Zen Center</b>	Employer identification number <b>23-7452822</b>
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**Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.**

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III — Functionally integrated      d  Type III — Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
<b>11 g (i)</b>		
<b>11 g (ii)</b>		
<b>11 g (iii)</b>		

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

**h Provide the following information about the supported organization(s)**

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to it 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						
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)						
6 Public support. Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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 IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33-1/3% support test – 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 33-1/3% support test – 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test – 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test – 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	90,325.	141,793.	78,637.	98,671.	119,846.	529,272.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .	46,971.	56,181.	59,104.	61,019.	80,900.	304,175.
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 <b>Total.</b> Add lines 1 through 5 . . . . .	137,296.	197,974.	137,741.	159,690.	200,746.	833,447.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
c Add lines 7a and 7b . . . . .						
8 <b>Public support</b> (Subtract line 7c from line 6.) . . . . .						833,447.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6 . . . . .	137,296.	197,974.	137,741.	159,690.	200,746.	833,447.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	6,624.	6,590.	4,546.	1,180.	4,022.	22,962.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
c Add lines 10a and 10b . . . . .	6,624.	6,590.	4,546.	1,180.	4,022.	22,962.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	614.	457.	1,107.	-189.	1,497.	3,486.
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	144,534.	205,021.	143,394.	160,681.	206,265.	859,895.
14 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	97.1 %
16 Public support percentage from 2009 Schedule A, Part III, line 15 . . . . .	16	96.9 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	2.7 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17 . . . . .	18	2.8 %

- 19a **33 1/3% support tests—2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . ▶
- b **33 1/3% support tests—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**Part III, Line 12 - Other Income**

Nature and Source	2010	2009	2008	2007	2006
Bookstore Sales	1,497.	-189.	1,107.	457.	614.

Client ZEN

Berkeley Zen Center

23-7452822

6/30/11

01:10PM

**Contributions, Gifts, and Grants  
Related organizations**

..... Total \$ 12,000.  
 Total \$ 12,000.

**Stmt. of Functional Expenses (990)  
Other employee benefits**

Abbot's Benefits..... \$ 2,957.  
 Health Insurance..... 8,874.  
 Housing..... 12,000.  
 Total \$ 23,831.

**Stmt. of Functional Expenses (990)  
Printing and publications**

Newsletter..... \$ 2,300.  
 Copying/Printing..... 2,254.  
 Total \$ 4,554.

**Depreciation  
Cost or basis  
Corrected Building Basis**

To correct original building basis..... \$ 22,308.  
 Total \$ 22,308.

**Balance Sheet  
Publicly-traded securities (Form 990) [O]**

5,750.729 Shares/GNMA Admiral/Vanguard -Cost Basis..... \$ 60,095.  
 Valuation adjustment 12/31/10..... 1,678.  
 Total \$ 61,773.

**Balance Sheet  
Savings and temporary cash investments**

Mechanics / Paypal Deposit..... \$ 100.  
 Paypal..... 941.  
 Charles Schwab..... 17,191.  
 Calvert Money Market Fund..... 49,063.  
 Tenzo Scrip..... 2,680.  
 Total \$ 69,975.

R

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

Employer identification number

Berkeley Zen Center

23-7452822

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. (Sub-rows: a Total number of conservation easements, b Total acreage restricted by conservation easements, c Number of conservation easements on a certified historic structure included in (a), d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register), 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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

**Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.**

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
- b Permanent endowment ▶ \_\_\_\_\_ %
- c Term endowment ▶ \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.**

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		195,847.		195,847.
b Buildings		51,408.	51,408.	0.
c Leasehold improvements		398,714.	218,514.	180,200.
d Equipment		14,880.	14,330.	550.
e Other		5,562.	5,562.	
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				376,597.

<b>Part VII Investments—Other Securities.</b> See Form 990, Part X, line 12. N/A		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990 Part X, column (B) line 12.) ▶		

<b>Part VIII Investments—Program Related.</b> (See Form 990, Part X, line 13) N/A		
(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

<b>Part IX Other Assets.</b> (See Form 990, Part X, line 15) N/A	
(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B), line 15) ▶	

<b>Part X Other Liabilities.</b> (See Form 990, Part X, line 25)	
(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) Rent Deposit Payable	1,907.
(3) Sales Tax Payable	243.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25) ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b>		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV.)	8
9	Total adjustments (net). Add lines 4 through 8	9
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>		
1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>		
1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

2009 Ending Net Assets	541,185.	Schedule D, Part XI, Line 8-OTHER CHANGES IN NET ASSETS OR FUND BALANCES
2010 Net Income (book, not rounded)	32,470.	
Property Value not previously entered	16,567.	Adjustments made to original cost, based on assessor's office figures.
Prior Depreciation (buildings)	-22,308.	Adjustments made to original cost, based on assessor's office figures.
Prior Liability not entered (rent deposits)	-2,282.	(due to switch to accrual accounting)
Prior Asset not recorded (scrip)	2,680.	(Certificates redeemable at local grocery store)
Prior Asset not recorded (inventory)	2,653.	(due to switch to accrual accounting)
<b>TOTAL NET ASSETS END 2010</b>	<b>570,986.</b>	<b>Net difference to 541,185. = 29,781.</b>

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Berkeley Zen Center

Employer identification number

23-7452822

**Form 990, Part III, Line 4d - Other Program Services Description**

Misc.: The Zen Center provides eating bowls for formal retreat meals and sells religious books for use in study & group classes. These activities are run by volunteers.

**Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder**

The Berkeley Zen Center receive dues from participants who are considered members.

**Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body**

The members of the Berkeley Zen Center elect the Board of Directors.

**Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders**

The Board of Directors approves the annual budget.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

David Weinberg, Treasurer, reviews and signs the 990 before it is filed with the IRS and FTB.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process for CEO, Exec. Dir., or Top Mgtment**

The Board reviews and approves all salaries.

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees**

The Board reviews and approves all salaries.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

Financial information, including the Form 990, is available upon request.

**Form 990, Part XII, Line 2 - Change of Oversight or Selection Process**

Professional bookkeeper created new system to reflect actual financial statements, including Balance Sheet & Income Statements starting 2010.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

Name of the organization

**Berkeley Zen Center**

Employer identification number

**23-7452822**

Form 990, Part XI, Line 5—Other Changes in Net Assets or Fund Balances

TOTAL = 29,781.

See Schedule D Part XIV Supplemental Information

Area with horizontal dashed lines for supplemental information.

#	Form/Sch	Part	Line	Col	Name (paraphrase)	Original	Corrected	Reason
1.	990	I	3		Number of voting members	6	11	Error on original
2.	990	I	5		Employed Individuals	3	5	Error on original
3.	990	I	7a		Unrelated business income	986	-	Revenue is related, not unrelated
4.	990	I	8	Curr Yr	Contributions	135,823	134,539	
								Adj. to Unrestricted donations to balance Equity
								<u>135,823</u> <u>(1,284)</u> <u>134,539</u>
5.	990	I	11	Curr Yr	Other Revenue	986	1,497	
								Reverse COGS adjustment to COGS
								<u>986</u> <u>511</u> <u>1,497</u>
6.	990	I	12	Curr Yr	Total Revenue	207,038	206,265	
								Adj. to Unrestricted donations to balance Equity
								Reverse COGS adjustment to COGS
								<u>207,038</u> <u>(1,284)</u> <u>511</u> <u>206,265</u>
7.	990	I	15	Curr Yr	Salaries/Benefits	92,404	94,732	
								Reverse COGS adjustment to payroll
								Accrue Health Ins. Payable
								<u>92,404</u> <u>1,566</u> <u>762</u> <u>94,732</u>
8.	990	I	17	Curr Yr	Other Expenses	77,030	79,060	
								Reverse COGS adjustment to Prop. Insurance
								Depreciation Schedule corrections (see item #33)
								<u>77,030</u> <u>710</u> <u>1,320</u> <u>79,060</u>
9.	990	I	18	Curr Yr	Total expenses	169,434	173,792	
								Reverse COGS adjustment to payroll
								Accrue Health Ins. Payable
								Reverse COGS adjustment to Prop. Insurance
								Depreciation Schedule corrections (see item #33)
								<u>169,434</u> <u>1,566</u> <u>762</u> <u>710</u> <u>1,320</u> <u>173,792</u>

#	Form/Sch	Part	Line	Col	Name (paraphrase)	Original	Corrected	Reason
10.	990	I	19	Curr Yr	Revenue less Expenses	37,604	32,473	
					Adj to Unrestricted donations to balance Equity			37,604
					Reverse COGS adjustment to COGS			(1,284)
					Reverse COGS adjustment to payroll			511
					Accrue Health Ins. Payable			(1,566)
					Reverse COGS adjustment to Prop. Insurance			(762)
					Depreciation Schedule corrections (see item #33)			(710)
								(1,320)
								32,473
11.	990	I	20	Curr Yr	Total Assets	626,633	573,905	
					Prior unrecorded depreciation			626,633
					a. Remove Asset #43 Adjusted Improvements			(22,308)
					b. Restore Cost Basis to Asset #39			(45,667)
					c. Restore Assets #2, 3, 7, 8, 10, 15			892
					#10. a-b-c (net remove/restore = -29,100)			15,675
					Depreciation Schedule corrections (see item #33)			(1,320)
								573,905
12.	990	I	21	Curr Yr	Total Liabilities	2,177	2,939	
					Accrue Health Ins. Payable			2,177
								762
								2,939
13.	990	I	22	Curr Yr	Net Assets (Equity)	624,456	570,966	
					Accrue Health Ins. Payable			624,456
					Prior unrecorded depreciation			(762)
					Net remove/restore			(22,308)
					Depreciation Schedule corrections (see item #33)			(29,100)
								(1,320)
								570,966
14.	990	IV	5		Section 501(C) 4-5-6 per 98-197	No	No	Missing answer on original
15.	990	V	1a		Number 1099 forms filed on 1096	6	6	Missing answer on original
16.	990	V	2a		Number employees on W-3	3	5	Correction

#	Form/Sch	Part	Line	Col	Name (paraphrase)	Original	Corrected	Reason
17.	990	VIII	1f		All other contributions	54,207	52,923	Adj. to Unrestricted donations to balance Equity
								54,207 (1,284) <u>52,923</u>
18.	990	VIII	1h		All other contributions	135,823	134,539	Adj. to Unrestricted donations to balance Equity
								135,823 (1,284) <u>134,539</u>
19	990	VIII	10b		Cost of Good Sold	1,509	998	Reverse COGS adjustment to COGS
								1,509 (511) <u>998</u>
20.	990	VIII	10c	A	Net Income	986	1,497	Reverse COGS adjustment to COGS
								986 511 <u>1,497</u>
21.	990	VIII	10c	C	Net Income from inventory sales	986	-	Income is related, not unrelated--sales made by volunteers for convenience of members'
22.	990	VIII	12	A	Total Revenue	207,038	206,265	Adj. to Unrestricted donations to balance Equity
								207,038 (1,284) <u>206,265</u>
23	990	VIII	12	B	Total Revenue	139,845	140,058	Adj. to Unrestricted donations to balance Equity
								139,845 (1,284) <u>140,058</u>
24.	990	VIII	12	C	Total Revenue	986	-	Income is related, not unrelated
								986 <u>140,058</u>







#	Form/Sch	Part	Line	Col	Name (paraphrase)	Original	Corrected	Reason
46.	990	X	10b		Accum. Depreciation	266,186	289,814	Prior unrecorded depreciation Depreciation Schedule corrections (see item #33)
								1,320 <u>289,814</u>
47.	990	X	10c	B-EOY	Net Fixed Assets	429,325	376,597	Correct Fixed Asset Less Correct Depreciation Depreciation Schedule corrections (see item #33)
								666,411 (288,494) (1,320) <u>376,597</u>
48.	990	X	16	B-EOY	Total Assets	626,633	573,905	Prior unrecorded depreciation Net remove/restore assets Depreciation Schedule corrections (see item #33)
								626,633 (22,308) (29,100) (1,320) <u>573,905</u>
49.	990	X	17	B-EOY	Accounts Payable/accrued expenses	27	789	Accrue Health Ins. Payable
								762 <u>789</u>
50.	990	X	26	B-EOY	Total Liabilities	2,177	2,939	Accrue Health Ins. Payable
								2,177 762 <u>2,939</u>
51.	990	X	27	B-EOY	Unrestricted Net Assets	496,428	442,940	Rounding Accrue Health Ins. Payable Prior unrecorded depreciation Depreciation Schedule corrections (see item #33) Net remove/restore assets
								496,428 2 (762) (22,308) (1,320) (29,100) <u>442,940</u>

#	Form/Sch	Part	Line	Col	Name (paraphrase)	Original	Corrected	Reason
52.	990	X	33	B-EOY	Total Net Assets (equity)	624,456	570,966	Accrue Health Ins. Payable (762) Prior unrecorded depreciation (22,308) Depreciation Schedule corrections (see item #33) (1,320) Net remove/restore assets (29,100) <u>570,966</u>
53.	990	X	34	B-EOY	Total Net Assets (equity)	626,633	573,905	Prior unrecorded depreciation (22,308) Depreciation Schedule corrections (see item #33) (1,320) Net remove/restore assets (29,100) <u>573,905</u>
54	990	XI	1		Total Revenue	207,038	206,265	Adj. to Unrestricted donations to balance Equity (1,284) Reverse COGS adjustment to COGS 511 <u>206,265</u>
55	990	XI	2		Total Expenses	169,434	173,792	Reverse COGS adjustment to payroll 1,566 Accrue Health Ins. Payable 762 Depreciation Schedule corrections (see item #33) 1,320 Reverse COGS adjustment to Prop. Insurance 710 <u>173,792</u>
56.	990	XI	3		Revenue Less Expenses	37,604	32,473	Net Income <u>32,473</u>
57.	990	XI	5		Other changes in net assets (Sch O)	45,667	29,781	See Schedule O Amended and #80
58.	990	XI	6		Net Assets end of year	624,456	570,966	See Part X Line 33
59	Sch A	A	1	E	Gifts, grants	121,130	119,846	Adj. to Unrestricted donations to balance Equity (1,284) <u>119,846</u>

#	Form/Sch	Part	Line	Col	Name (paraphrase)	Original	Corrected	Reason
60.	Sch A	A	1	F	Total	530,556	529,272	Adj. to Unrestricted donations to balance Equity 530,556 (1,284) <u>529,272</u>
61.	Sch A	A	6	E	Total	202,030	200,746	Adj. to Unrestricted donations to balance Equity 202,030 (1,284) <u>200,746</u>
62.	Sch A	A	6	F	Total	834,731	833,447	Adj. to Unrestricted donations to balance Equity 834,731 (1,284) <u>833,447</u>
63	Sch A	A	8	F	Public Support	834,731	833,447	Adj. to Unrestricted donations to balance Equity 834,731 (1,284) <u>833,447</u>
64.	Sch A	B	9	F	Amount from Line 6	202,030	200,746	Adj. to Unrestricted donations to balance Equity 202,030 (1,284) <u>200,746</u>
65.	Sch A	B	9	F	Total	834,731	833,447	Adj. to Unrestricted donations to balance Equity 834,731 (1,284) <u>833,447</u>
66.	Sch A	B.	12	E	Other Income	986	1,497	Reverse COGS adjustment to COGS 986 511 <u>1,497</u>
67.	Sch A	B	12	F	Other Income	2,975	2,486	Reverse COGS adjustment to COGS 2,975 511 <u>3,486</u>

#	Form/Sch	Part	Line	Col	Name (paraphrase)	Original	Corrected	Reason
68.	Sch A	B	13	E	Total Support	207,038	206,265	Adj. to Unrestricted donations to balance Equity Reverse COGS adjustment to COGS
								207,038 (1,284) 511 <u>206,265</u>
69.	Sch A	B	13	F	Total Support	860,668	859,895	Adj. to Unrestricted donations to balance Equity Reverse COGS adjustment to COGS
								860,668 (1,284) 511 <u>859,895</u>
70	Sch A	C	15		Public Support %	97%	97.1%	Line 8 column (f) divided by Line 13 column (f) Percentage
								634,731 859,895 <u>97.1%</u>
71.	Sch A	IV		2010	Supplemental Information, Part III, Line 12	986	1,497	Reverse COGS adjustment to COGS
								986 511 <u>1,497</u>
72.	Sch D	VI	1b	B	Buildings (cost basis)	126,751	51,408	Correct to actual
73.	Sch D	VI	1c	B	Leasehold improvements (cost basis)	352,471	398,714	Correct to actual
74.	Sch D	VI	1b	C	Buildings (accum depreciation)	126,751	51,408	Correct to actual
75	Sch D	VI	1c	C	Leasehold improvements (accum dep)	120,254	218,514	Correct to actual
76.	Sch D	VI	1c	D	Leasehold improvements (book value)	232,217	180,200	Correct to actual
77	Sch D	VI	1e	C	Other (accum depreciation)	4,851	5,562	Correct to actual
78	Sch D	VI	1e	D	Other (book value)	711	-	Correct to actual
79	Sch D	VI		D	TOTAL	429,325	376,597	Change in Leasehold Improvements Change in Other TOTAL
								429,325 (52,017) (711) <u>376,597</u>



#	Form/Sch	Part	Line	Col	Name (paraphrase)	Original	Corrected	Reason
91.	Dep Sch			Cur Dep	Restore #8	-	216	
92	Dep Sch			Cur Dep	Write-off remaining depreciation #9	-	444	
93.	Dep Sch			Cost	Restore #10	-	1,284	
94.	Dep Sch			Prior Dep	Restore #10	-	1,205	
95.	Dep Sch			Cur Dep	Restore #10	-	79	
96	Dep Sch			Cur Dep	Write-off remaining depreciation #12	-	277	
97.	Dep Sch			Cur Dep	Write-off remaining depreciation #14	-	58	
98.	Dep Sch			Cost	Restore #15	-	700	
99.	Dep Sch			Prior Dep	Restore #15	-	631	
100	Dep Sch			Cur Dep	Restore #15	-	5	
101.	Dep Sch			Cur Dep	Write-off remaining depreciation #16	-	209	
102.	Dep Sch			Cost	Correct #39	51,889	52,781	
103	Dep Sch			Cur Dep	Correct #39 on updated basis	1,887	1,919	

No. Description	Date Acquired	Cost/Basis	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	YTD 2010
<b>BUILDINGS</b>									
1 Buildings	1/1/1979	29,100	29,100	29,100	S/L HY	20			29,100
41 Corrected Building Basis	1/1/1979	22,308	22,308	22,308	S/L MM	31.5	0.03175		22,308
<b>TOTAL BUILDINGS</b>		<b>51,408</b>	<b>51,408</b>	<b>51,408</b>					<b>51,408</b>
<b>FURNITURE AND FIXTURES</b>									
9 Furniture	1/1/1990	823	823	379	200DB HY	5		444	823
14 Furnishings	1/1/1991	925	925	867	200DB HY	5		58	925
16 Furniture	3/1/1992	1,405	1,405	1,196	200DB HY	5		209	1,405
24 Furniture/Zafus	6/1/1996	2,409	2,409	2,409	200DB HY	5			2,409
<b>TOTAL FURNITURE AND FIXTURES</b>		<b>5,562</b>	<b>5,562</b>	<b>4,851</b>				<b>711</b>	<b>5,562</b>
<b>IMPROVEMENTS</b>									
2 Improvements	1/1/1980	903	903	903	S/L HY	20			903
3 Improvements	5/31/1985	5,566	5,566	5,566	S/L	15	0.06000		5,566
4 Apartments	1/1/1982	29,318	29,318	29,318	S/L	15	0.06666		29,318
5 Meditation Hall	1/1/1983	65,614	65,614	65,614	S/L	15	0.06000		65,614
6 Conference Building	3/16/1984	2,719	2,719	2,719	S/L	18	0.05000		2,719
7 Irrigation	1/1/1987	545	545	545	S/L HY	20			545
8 Zendo Ramp	1/1/1989	6,677	6,677	6,461	150DB HY	20	0.02231	216	6,677
10 Improvements	1/1/1990	1,284	1,284	1,205	150DB HY	20	0.04462	79	1,284
12 Altar	1/1/1991	3,500	3,500	3,223	200DB HY	5		277	3,500
13 Gutter	1/1/1991	2,105	2,105	1,902	200DB HY	20	0.04462	94	1,996
15 Remodeling	1/1/1991	700	700	631	150DB HY	20	0.04462	5	636
17 Fence	1/1/1992	1,914	1,914	1,265	S/L MM	27.5	0.03636	70	1,335
18 Gutter	6/1/1992	1,200	1,200	772	S/L MM	27.5	0.03637	44	816
19 Improvements	1/1/1993	9,496	9,496	5,655	S/L MM	27.5		345	6,000
21 Foundation	6/1/1994	44,167	44,167	24,688	S/L MM	27.5	0.03637	1606	26,294
22 Bathroom Renovation	1/1/1995	6,955	6,955	3,784	S/L MM	27.5	0.03636	253	4,037
23 Foundation/Comm. Room	1/1/1995	13,823	13,823	7,524	S/L MM	27.5	0.03636	503	8,027
25 Bathroom/Wheelchair Ramp	6/1/1996	28,241	28,241	14,395	S/L MM	27.5	0.03637	1063	15,458
26 Patio Improvements	12/31/1997	14,819	14,819	6,491	S/L MM	27.5	0.03637	539	7,030
27 Property Improvements	Various	19,395	19,395	8,137	S/L MM	27.5	0.03637	705	8,842
28 Property Improvements	Various	8,561	8,561	2,890	S/L MM	27.5	0.03636	311	3,201
29 New Roof	10/26/2001	18,600	18,600	5,549	S/L MM	27.5	0.03636	676	6,225
31 Bathroom Improvements	1/21/2001	4,231	4,231	1,379	S/L MM	27.5	0.03636	154	1,533
34 Improvements/Structural	12/27/2004	5,902	5,902	1,084	S/L MM	27.5	0.03636	215	1,299
35 Improvements/Structural	Various	17,921	17,921	1,983	S/L MM	27.5	0.03636	652	2,635
37 Roof/Improvement	7/18/2007	13,800	13,800	1,234	S/L MM	27.5	0.03636	502	1,736
38 Property Improvements	9/18/2007	6,789	6,789	566	S/L MM	27.5	0.03636	247	813
39 Property Improvements	9/8/2008	52,781	52,781	2,479	S/L MM	27.5	0.03636	1919	4,398
42 Capital Improvement 2010	10/31/2010	10,188	10,188		S/L MM	27.5	0.00758	77	77
<b>TOTAL IMPROVEMENTS</b>		<b>398,714</b>	<b>398,714</b>	<b>207,962</b>				<b>10,552</b>	<b>218,514</b>

No. Description	Date Acquired	Cost/Basis	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	ITL 2010 Depr.
<b>LAND</b>									
40		195,847	195,847						
		<u>195,847</u>	<u>195,847</u>						
<b>EQUIPMENT</b>									
11	1/1/1980	1,174	1,174	1,174	200DB HY		5		1,174
20	1/1/1993	856	856	856	200DB HY		5		856
30	11/29/2001	936	936	936	200DB MQ		5		936
32	Various	6,736	6,736	6,736	S/L HY		5		6,736
33	Various	3,344	3,344	3,344	S/L HY		5		3,344
36	9/5/2007	1,834	1,834	917	S/L HY		5	0.20000	1,284
		<u>14,880</u>	<u>14,880</u>	<u>13,963</u>				<u>367</u>	<u>14,330</u>
<b>TOTAL DEPRECIATION</b>			<u>666,411</u>	<u>278,184</u>				<u>11,630</u>	<u>289,814</u>

Client ZEN

Berkeley Zen Center

23-7452822

6/30/11

01:10PM

Form 990, Part IX, Line 24f  
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bank Charges	355.	284.	53.	18.
Chiden (Altars)	1,114.	1,114.		
Class Instructors	3,458.	3,458.		
Donations/Gifts	1,611.	1,611.		
Donations/Men's Shelter	3,558.	3,558.		
Garden	893.	714.	134.	45.
Internet	837.	670.	125.	42.
Lecturers	1,100.	1,100.		
Library Books/Tapes	615.	492.	92.	31.
Materials/Books-Classes	1,107.	1,107.		
Misc. Taxes&Licenses	2,141.	1,713.	321.	107.
Payroll Service	2,205.	1,764.	331.	110.
Postage and Shipping	1,485.	1,188.	223.	74.
Property-Repairs/Supplies	2,656.	2,125.	398.	133.
Special Events	1,662.	1,330.	249.	83.
Telephone	838.	670.	126.	42.
Tenzo (food)	2,371.	2,371.		
Workers Compensation	877.	702.	131.	44.
<b>Total</b>	<b>\$ 28,883.</b>	<b>\$ 25,971.</b>	<b>\$ 2,183.</b>	<b>\$ 729.</b>