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Form 990

Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization  
THE ESTA FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address)630 NINTH AVE NO 609

Room/suite

City or town, state or country, and ZIP + 4  
NEW YORK, NY 10036

F Name and address of principal officer  
MARK HEISER  
630 NINTH AVE NO 609  
NEW YORK, NY 10036

H(a) Is this a group return for affiliates?

☐ Yes ☒ No

H(b) Are all affiliates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) ( ) ◀(insert no ) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.ESTAFOUNDATION.ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2005

M State of legal domicile NY

Part I

Summary

Activities & Governance

1

Briefly describe the organization's mission or most significant activities  
CREATE AND SUPPORT EDUCATIONAL AND CHARITABLE PROGRAMS FOR THE ENTERTAINMENT TECHNOLOGY INDUSTRY

2

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

3

Number of voting members of the governing body (Part VI, line 1a)

16

4

Number of independent voting members of the governing body (Part VI, line 1b)

16

5

Total number of individuals employed in calendar year 2011 (Part V, line 2a)

0

6

Total number of volunteers (estimate if necessary)

30

7a

Total unrelated business revenue from Part VIII, column (C), line 12

0

7b

Net unrelated business taxable income from Form 990-T, line 34

0

Revenue

8

Contributions and grants (Part VIII, line 1h)

183,860

9

Program service revenue (Part VIII, line 2g)

10,750

10

Investment income (Part VIII, column (A), lines 3, 4, and 7d )

10,444

11

Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

5,950

12

Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

211,004

13

Grants and similar amounts paid (Part IX, column (A), lines 1–3 )

66,083

14

Benefits paid to or for members (Part IX, column (A), line 4)

0

15

Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

0

16a

Professional fundraising fees (Part IX, column (A), line 11e)

0

b

Total fundraising expenses (Part IX, column (D), line 25) ▶3,555

17

Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

49,181

18

Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

115,264

19

Revenue less expenses Subtract line 18 from line 12

95,740

Net Assets or Fund Balances

20

Total assets (Part X, line 16)

564,289

21

Total liabilities (Part X, line 26)

0

22

Net assets or fund balances Subtract line 21 from line 20

564,289

Part II

Signature Block

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

Sign Here

Signature of officer

2012-10-11

MARK HEISER SECRETARY/TREASURER

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

SUSAN GREGGO

Date

Check if self-employed ☐

Preparer's taxpayer identification number (see instructions)  
P00595460

Firm's name (or yours if self-employed), address, and ZIP + 4

WARADY & DAVIS LLP  
1717 DEERFIELD RD SUITE 300S  
DEERFIELD, IL 60015

EIN ▶ 36-2170602

Phone no ▶ (847) 267-9600

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2011)

Part III

Statement of Program Service Accomplishments

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

1

Briefly describe the organization's mission

THE MISSION OF THE ESTA FOUNDATION IS TO CREATE AND SUPPORT EDUCATIONAL AND CHARITABLE PROGRAMS FOR THE ENTERTAINMENT TECHNOLOGY INDUSTRY THE PRIMARY GOALS OF THE FOUNDATION ARE TO FILL AN INDUSTRY-WIDE NEED FOR PRACTICALLY EDUCATED AND TRAINED ENTERTAINMENT TECHNICIANS, DEVELOP PUBLIC AND GOVERNMENTAL AWARENESS OF THE ENTERTAINMENT TECHNOLOGY CAREER PATH, AND TO ASSIST INDUSTRY PROFESSIONALS IN TIMES OF CRISES

2

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

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?

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 \$ 11,070 including grants of \$ ) (Revenue \$ 14,220 )
	THE ESTA FOUNDATION OFFERS FOR SALE, IN BOTH PRINT AND ELECTRONIC VERSIONS, THE AMERICAN NATIONAL STANDARDS, RECOMMENDED PRACTICES, AND INFORMATIONAL HANDBOOKS CREATED BY PLASA'S TECHNICAL STANDARDS PROGRAM (TSP) THE TSP IS THE LEADING STANDARDS WRITING BODY FOR THE ENTERTAINMENT TECHNOLOGY INDUSTRY WORLDWIDE AND IS THE ONLY ANSI-ACCREDITED STANDARDS PROGRAM DEDICATED TO THE NEEDS OF THE INDUSTRY THE ESTA FOUNDATION ALSO OFFERS AN ELECTRONIC SUBSCRIPTION SERVICE FOR PLASA'S TECHNICAL STANDARDS PROGRAM (TSP) PUBLICATIONS
4b	(Code ) (Expenses \$ 63,729 including grants of \$ 52,323 ) (Revenue \$ )
	THE BEHIND THE SCENES PROGRAM PROVIDES FINANCIAL ASSISTANCE TO ENTERTAINMENT TECHNOLOGY INDUSTRY PROFESSIONALS IN NEED DUE TO SERIOUS ILLNESS OR INJURY FUNDS MAY BE USED FOR MEDICAL CARE AND BASIC LIVING EXPENSES A VARIETY OF FUNDRAISING EVENTS ARE CONDUCTED THROUGHOUT THE YEAR BY THE FOUNDATION AND BY COMPANIES AND INDIVIDUALS IN THE ENTERTAINMENT TECHNOLOGY INDUSTRY PROCEEDS OF SALES OF PRODUCTS WITH THE BEHIND THE SCENES LOGO ARE ALSO USED TO SUPPORT THIS PROGRAM
4c	(Code ) (Expenses \$ 198 including grants of \$ ) (Revenue \$ 185 )
	ESET HELPS INDIVIDUALS LEARN THE LANGUAGE OF LIVE ENTERTAINMENT TECHNOLOGY WITH OVER 2000 TERMS COVERING VIRTUALLY EVERY DISCIPLINE WITHIN LIVE ENTERTAINMENT TECHNOLOGY, ESET OFFERS A SEARCHABLE DATABASE, DOWNLOADABLE ASSESSMENTS AND DISCIPLINE-SPECIFIC PDF'S
	(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )
	THE ESTA FOUNDATION CREATES AND SUPPORTS EDUCATIONAL AND CHARITABLE PROGRAMS FOR THE ENTERTAINMENT TECHNOLOGY INDUSTRY THE PRIMARY GOALS OF THE FOUNDATION ARE TO FILL AN INDUSTRY-WIDE NEED FOR PRACTICALLY EDUCATED AND TRAINED ENTERTAINMENT TECHNICIANS, DEVELOP PUBLIC AND GOVERNMENTAL AWARENESS OF THE ENTERTAINMENT TECHNOLOGY CAREER PATH, AND TO ASSIST INDUSTRY PROFESSIONALS IN TIMES OF CRISES
	(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ 2,732 )
	THE SEMINARS AND TRAINING PROGRAM PRODUCES AND/OR COSPONSORS TECHNICAL TRAINING SEMINARS FOR ENTERTAINMENT TECHNICIANS AT INDUSTRY TRADE SHOWS
4d	Other program services (Describe in Schedule O )
	(Expenses \$ including grants of \$ ) (Revenue \$ 2,732 )
4e	Total program service expenses \$ 74,997

Form 990 (2011)

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		No
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? If "Yes," complete Schedule C, Part II.		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II.		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		No
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? If "Yes," complete Schedule D, Part IV.		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.		No
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? If "Yes," complete Schedule D, Part VI.		No
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I.		No
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 U.S.? If "Yes," complete Schedule F, Part II and IV.		No
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 U.S.? If "Yes," complete Schedule F, Part III and IV.		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I.		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.	Yes	
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements.		

Part IV

Checklist of Required Schedules (continued)

21	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> . . . . .	21		No
22	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> . . . . .	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 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> . . . . .	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . .	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		
25a	<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> . . . . .	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		No
26	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> . . . . .	26		No
27	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> . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33		No
34	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> . . . . .	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a		No
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> . . . . .	35b		No
36	<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> . . . . .	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	37		No
38	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 . . . . .	38	Yes	

<b>Part V</b> <b>Statements Regarding Other IRS Filings and Tax Compliance</b>			
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>			
		<b>Yes</b>	<b>No</b>
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .	<b>1a</b>	1
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	<b>2a</b>	0
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	<b>2b</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	No
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	<b>4a</b>	No
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	<b>6a</b>	No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	No
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	No
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	No
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	No
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders.	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	<b>13a</b>	
<b>b</b>	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	<b>13b</b>	
<b>c</b>	Enter the aggregate amount of reserves on hand.	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	<b>14b</b>	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.  
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	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?		No
3	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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	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?		
15a	The organization's CEO, Executive Director, or top management official		No
15b	Other officers or key employees of the organization		No
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	NY
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.	LORI RUBINSTEIN 630 NINTH AVE SUITE 609 NEW YORK, NY 10036 (212) 244-1505

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM PRICE CHAIR	3 00	X		X				0	0	0
(2) RICK RUDOLPH VICE CHAIR	3 00	X		X				0	0	0
(3) MARK HEISER SECRETARY / TREASURER	1 00	X		X				0	0	0
(4) ROBERT BELL DIRECTOR	50	X						0	0	0
(5) BILL GROENER DIRECTOR	1 00	X						0	0	0
(6) MICHAEL PEITZ DIRECTOR	50	X						0	0	0
(7) LORI RUBINSTEIN DIRECTOR	15 00	X						0	0	0
(8) ROBERT SCALES DIRECTOR	2 00	X						0	0	0
(9) MIKE WOOD DIRECTOR	1 00	X						0	0	0
(10) DAVID SALTIEL DIRECTOR	2 00	X						0	0	0
(11) BILL BYRNES DIRECTOR	1 00	X						0	0	0
(12) TOBIN NEIS DIRECTOR	1 50	X						0	0	0
(13) MOLLY PILBROW DIRECTOR	1 00	X						0	0	0
(14) JOHN HAUPT DIRECTOR	50	X						0	0	0
(15) NIC PHILLIPS DIRECTOR	50	X						0	0	0
(16) ERIC RIMES DIRECTOR	50	X						0	0	0
(17) EDDIE RAYMOND DIRECTOR	1 00	X						0	0	0



## Part VII

<b>1b</b>	<b>Sub-Total . . . . .</b>	<b>▼</b>			
<b>c</b>	<b>Total from continuation sheets to Part VII, Section A . . . . .</b>	<b>▼</b>			
<b>d</b>	<b>Total (add lines 1b and 1c) . . . . .</b>	<b>▼</b>	0	0	0

2

<b>3</b>	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> . . . . .
<b>4</b>	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> . . . . .
<b>5</b>	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> . . . . .

## Section B. Independent Contractors

**1**

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

2

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	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a					
	b	Membership dues . . . . .	1b					
	c	Fundraising events . . . . .	1c	42,301				
	d	Related organizations . . . .	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	83,015				
	g	Noncash contributions included in lines 1a-1f \$ _____						
	h	Total. Add lines 1a-1f . . . . .			125,316			
Program Service Revenue			Business Code					
	2a	PUBLICATION SALES	511190	14,220	14,220			
	b	SEMINARS AND TRAINING	611710	2,732	2,732			
	c	ESET SUBSCRIPTION FEES	909999	185	185			
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f . . . . .			17,137			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . .		12,148			12,148	
	4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties . . . . .						
	6a	(i) Real		(ii) Personal				
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) . . . . .						
	7a	(i) Securities		(ii) Other				
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss) . . . . .		-420			-420	
	8a	Gross income from fundraising events (not including \$ 42,301 of contributions reported on line 1c) See Part IV, line 18 . . . . .						
		a	14,960					
		b	Less direct expenses . . . . .		29,021			
c	Net income or (loss) from fundraising events . .		-14,061			-14,061		
9a	Gross income from gaming activities See Part IV, line 19 . . . . .							
	a	19,850						
	b	Less direct expenses . . . . .		12,026				
c	Net income or (loss) from gaming activities . .		7,824			7,824		
10a	Gross sales of inventory, less returns and allowances . . . . .							
	a	36,459						
	b	Less cost of goods sold . . . . .		17,481				
c	Net income or (loss) from sales of inventory . .		18,978	18,978				
Miscellaneous Revenue		Business Code						
11a								
b								
c								
d	All other revenue . . . . .							
e	Total. Add lines 11a-11d . . . . .							
12	Total revenue. See Instructions . . . . .			166,922	36,115	0	5,491	

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22	52,323	52,323		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
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				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
a	Management				
b	Legal	2,485		2,485	
c	Accounting	8,000	6,000	2,000	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	403	403		
12	Advertising and promotion	2,488	363	162	1,963
13	Office expenses	7,988	4,804	1,592	1,592
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	609	66	543	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	266	266		
23	Insurance				
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	ROYALTY FEES	10,772	10,772		
b	FILING FEES	310		310	
c					
d					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	85,644	74,997	7,092	3,555
26	Joint costs. 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
Assets	1	Cash—non-interest-bearing . . . . .			2,758	1	
	2	Savings and temporary cash investments . . . . .			121,536	2	32,110
	3	Pledges and grants receivable, net . . . . .				3	
	4	Accounts receivable, net . . . . .				4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .				6	
	7	Notes and loans receivable, net . . . . .				7	
	8	Inventories for sale or use . . . . .			3,585	8	6,145
	9	Prepaid expenses and deferred charges . . . . .				9	
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D . . . . .	10a				
	b	Less: accumulated depreciation . . . . .	10b			10c	
	11	Investments—publicly traded securities . . . . .			20,000	11	552,940
	12	Investments—other securities. See Part IV, line 11 . . . . .			413,859	12	43,000
	13	Investments—program-related. See Part IV, line 11 . . . . .				13	
	14	Intangible assets . . . . .				14	
	15	Other assets. See Part IV, line 11 . . . . .			2,551	15	2,285
	16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .			564,289	16	636,480
Liabilities	17	Accounts payable and accrued expenses . . . . .				17	7,500
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .				19	
	20	Tax-exempt bond liabilities . . . . .				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .				22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .				23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .				25	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .			0	26	7,500
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>						
	27	Unrestricted net assets . . . . .			31,499	27	28,098
	28	Temporarily restricted net assets . . . . .			532,790	28	600,882
	29	Permanently restricted net assets . . . . .				29	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>						
	30	Capital stock or trust principal, or current funds . . . . .				30	
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .				31	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .				32	
	33	<b>Total net assets or fund balances</b> . . . . .			564,289	33	628,980
	34	<b>Total liabilities and net assets/fund balances</b> . . . . .			564,289	34	636,480

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	166,922
2	Total expenses (must equal Part IX, column (A), line 25)	2	85,644
3	Revenue less expenses Subtract line 2 from line 1	3	81,278
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	564,289
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-16,587
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	628,980

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	Yes	
d	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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
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 990EZ)

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

2011

Open to Public  
Inspection

Name of the organization THE ESTA FOUNDATION	Employer identification number 38-3715781
---	--

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 **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 Se**section 509(a)(4).**

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box 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 it 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?  

(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 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)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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 col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	272,375	171,979	127,445	183,860	135,205	890,864
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	272,375	171,979	127,445	183,860	135,205	890,864
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)						158,811
6 Public Support. Subtract line 5 from line 4						732,053

Section B. Total Support							
Calendar year (or fiscal year beginning in)		(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7	Amounts from line 4	272,375	171,979	127,445	183,860	135,205	890,864
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,722	7,096	6,225	10,444	12,148	40,630
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income (Explain in Part IV ) Do not include gain or loss from the sale of capital assets						
11	Total support (Add lines 7 through 10)						931,494
12	Gross receipts from related activities, etc (See instructions )					12	317,165
13	First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage			
14	Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14	78 590 %
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15	87 550 %
16a	<b>33 1/3% support test—2011.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization		
b	<b>33 1/3% support test—2010.</b> If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization		
17a	<b>10%-facts-and-circumstances test—2011.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
b	<b>10%-facts-and-circumstances test—2010.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
18	<b>Private Foundation</b> If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

Part IIIPart III

Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage			
15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15		
16 Public support percentage from 2010 Schedule A, Part III, line 15	16		

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17		
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18		
19a 33 1/3% support tests—2011. 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—2010. 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.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

Additional Data

Software ID:  
Software Version:  
EIN: 38-3715781  
Name: THE ESTA FOUNDATION

Form 990, Special Condition Description:

Special Condition Description
-------------------------------

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services
(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ ) THE ESTA FOUNDATION CREATES AND SUPPORTS EDUCATIONAL AND CHARITABLE PROGRAMS FOR THE ENTERTAINMENT TECHNOLOGY INDUSTRY THE PRIMARY GOALS OF THE FOUNDATION ARE TO FILL AN INDUSTRY-WIDE NEED FOR PRACTICALLY EDUCATED AND TRAINED ENTERTAINMENT TECHNICIANS, DEVELOP PUBLIC AND GOVERNMENTAL AWARENESS OF THE ENTERTAINMENT TECHNOLOGY CAREER PATH, AND TO ASSIST INDUSTRY PROFESSIONALS IN TIMES OF CRISES
(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ 2,732 ) THE SEMINARS AND TRAINING PROGRAM PRODUCES AND/OR COSPONSORS TECHNICAL TRAINING SEMINARS FOR ENTERTAINMENT TECHNICIANS AT INDUSTRY TRADE SHOWS

SCHEDULE D  
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
Attach to Form 990. See separate instructions.

Name of the organization  
THE ESTA FOUNDATION

Employer identification number  
38-3715781

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.

	(a) Donor advised funds	(b) Funds and other accounts
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?	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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?

☐ Yes ☐ No

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 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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.

1a If the organization elected, as permitted under SFAS 116, 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

b If the organization elected, as permitted under SFAS 116, 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 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 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
1c	
1d	
1e	
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	Investment earnings or 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 property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .				
d Equipment . . . . .				
e Other . . . . .				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . . ▶				0



Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	166,922
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	85,644
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	81,278
4	Net unrealized gains (losses) on investments	4	-30,009
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	13,422
9	Total adjustments (net) Add lines 4 - 8	9	-16,587
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	64,691

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	154,394
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	-30,009
b	Donated services prior 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	-30,009
3	Subtract line 2e from line 1 . . . . .	3	184,403
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	-17,481
c	Add lines 4a and 4b . . . . .	4c	-17,481
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	166,922

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements . . . . .	1	103,125
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	17,481
e	Add lines 2a through 2d . . . . .	2e	17,481
3	Subtract line 2e from line 1 . . . . .	3	85,644
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	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	85,644

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, 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.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE FOUNDATION HAS ADOPTED THE GUIDANCE IN THE FASB ASC TOPIC ON INCOME TAXES RELATED TO UNCERTAINTY IN INCOME TAXES WHICH PRESCRIBES A COMPREHENSIVE MODEL FOR RECOGNIZING, MEASURING, PRESENTING AND DISCLOSING IN THE FINANCIAL STATEMENTS UNCERTAIN TAX POSITIONS THAT THE FOUNDATION HAS TAKEN OR EXPECTS TO TAKE IN ITS TAX RETURNS. UNDER THE GUIDANCE, THE FOUNDATION MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS "MORE LIKELY THAN NOT" THAT IT IS SUSTAINABLE, BASED ON ITS TECHNICAL MERITS. THE TAX BENEFITS RECOGNIZED IN THE FINANCIAL STATEMENTS FROM SUCH A POSITION SHOULD BE MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT WITH A TAXING AUTHORITY HAVING FULL KNOWLEDGE OF ALL RELEVANT INFORMATION. THE FOUNDATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR THE POSITIONS TAKEN ON ITS RETURNS.
PART XI, LINE 8 - OTHER ADJUSTMENTS		SECTION 481(A) ADJUSTMENT 13,422
PART XII, LINE 4B - OTHER ADJUSTMENTS		COST OF MERCHANDISE SOLD -17,481
PART XIII, LINE 2D - OTHER ADJUSTMENTS		COST OF MERCHANDISE SOLD 17,481

**Open to Public Inspection**

38-3715781

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

Revenue			(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
			<u>TONY PARTY</u>	<u>LRLR</u>	<u>2</u>	(Add col (a) through	
			(event type)	(event type)	(total number)	col (c))	
	1	Gross receipts . . . . .	24,810	20,757	11,694	57,261	
	2	Less Charitable contributions . . . . .	9,850	20,757	11,694	42,301	
3	Gross income (line 1 minus line 2) . . . . .	14,960			14,960		
Direct Expenses	4	Cash prizes . . . . .					
	5	Non-cash prizes . . . . .					
	6	Rent/facility costs . . . . .	4,500			4,500	
	7	Food and beverages . . . . .	14,213			14,213	
	8	Entertainment . . . . .					
	9	Other direct expenses . . . . .	3,087	1,142	6,079	10,308	
	10	Direct expense summary Add lines 4 through 9 in column (d). . . . . ▶					( 29,021 )
	11	Net income summary Combine lines 3 and 10 in column (d). . . . . ▶					-14,061

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))	
	1	Gross revenue . . . . .		19,850	19,850	
Direct Expenses	2	Cash prizes . . . . .				
	3	Non-cash prizes . . . . .				
	4	Rent/facility costs . . . . .				
	5	Other direct expenses . . . . .		12,026	12,026	
	6	Volunteer labor . . . . . <input type="checkbox"/> Yes ..... <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... <input checked="" type="checkbox"/> No		
	7	Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶				( 12,026 )
	8	Net gaming income summary Combine lines 1 and 7 in column (d) . . . . . ▶				7,824

9 Enter the state(s) in which the organization operates gaming activities FL

a Is the organization licensed to operate gaming activities in each of these states? . . . . . ☒ Yes ☐ No

b If "No," Explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

b If "Yes," Explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



- 11

Does the organization operate gaming activities with nonmembers?

☐ Yes

☒ No
- 12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes

☒ No

13	Indicate the percentage of gaming activity operated in	
a	The organization's facility	13a0 %
b	An outside facility	13b100 000 %

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

Name

LORI RUBINSTEIN

Address

630 NINTH AVENUE SUITE 609  
NEW YORK, NY 10036

- 15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes

☒ No
- b

If "Yes," enter the amount of gaming revenue received by the organization and the amount of gaming revenue retained by the third party

\$

\$
- c

If "Yes," enter name and address

Name

Address

16Gaming manager information

Name

LORI RUBINSTEIN

Gaming manager compensation

\$0

Description of services provided

OVERSIGHT OF RAFFLE

☒ Director/officer

☐ Employee

☐ Independent contractor

- 17

Mandatory distributions
- a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes

☒ No
- b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year

\$

Part IV

Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
THE ESTA FOUNDATION

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

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990

OMB No 1545-0047

2011

Open to Public  
Inspection

Employer identification number  
38-3715781

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

☒ Yes ☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . . ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

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

3

Enter total number of other organizations listed in the line 1 table . . . . . ▶

**Part III**

**Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) MEDICAL BILLS AND RELATED EXPENSES	6	7,462			
(2) INSURANCE/COBRA PAYMENTS	6	8,852			
(3) OCCUPANCY AND UTILITIES	23	33,643			
(4) TRANSPORTATION	2	1,542			
(5) OTHER	2	824			

**Part IV**

**Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 GRANTEES ARE REQUIRED TO COMPLETE AN APPLICATION AND PROVIDE SPECIFIC DOCUMENTATION FOR THE REASON FOR APPLICATION AND USE OF THE REQUESTED FUNDS AS WELL AS FINANCIAL STATUS (I E PERSONAL TAX RETURNS AND BANK STATEMENTS) GRANT CHECKS ARE MADE OUT AND GENERALLY SENT DIRECTLY TO THE CREDITOR LISTED IN THE GRANT APPLICATION ALONG WITH A COPY OF THE BILL TO WHICH THE FUNDS ARE TO BE APPLIED THE FOUNDATION MAKES ALL ATTEMPTS TO RECEIVE ACKNOWLEDGEMENT OF PAYMENT DIRECTLY FROM THE CREDITOR

Schedule L  
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
THE ESTA FOUNDATION

Employer identification number  
  
38-3715781

Part I

Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2

Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . .

\$

3

Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . .

\$

Part II

Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total . . . . .										

Part III

Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV

Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) DAVID SALTIEL	BOARD MEMBER AND FOUNDATION ATTORNEY	2,485	ONE OF THE FOUNDATION BOARD MEMBERS PROVIDED LEGAL SERVICES TO THE FOUNDATION		No

Part V

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
------------	------------------	-------------

**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 to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2011****Open to Public  
Inspection**Name of the organization  
THE ESTA FOUNDATION**Employer identification number**

38-3715781

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	TWO FOUNDATION BOARD MEMBERS ARE APPOINTED BY THE PLASA NORTH AMERICA ASSOCIATION'S REGIONAL BOARD AND THREE ARE EX-OFFICIO FOUNDATION BOARD MEMBERS RESULTING FROM THEIR ASSOCIATION POSITIONS TOTAL PLASA-RELATED BOARD POSITIONS MUST BE LESS THAN 50% OF THE TOTAL NUMBER OF MEMBERS ON THE BOARD OF DIRECTORS
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 WILL BE REVIEWED BY THE TREASURER AND A DIRECTOR AND THE RESULTS OF THIS REVIEW WILL BE SHARED WITH THE BOARD OF DIRECTORS ADDITIONALLY, AN ELECTRONIC COPY OF THE FORM 990 WILL MADE AVAILABLE TO ALL BOARD MEMBERS PRIOR TO FILING
	FORM 990, PART VI, SECTION B, LINE 12C	OFFICERS AND DIRECTORS ARE ASKED TO SIGN AN ANNUAL STATEMENT THAT REQUIRES THEM TO DISCLOSE INTERESTS THAT COULD GIVE RISE TO CONFLICTS ANY ISSUES THAT COME TO LIGHT ARE DISCUSSED BY THE BOARD
		FORM 990, PART VI, SECTION B, LINES 15A & B THERE ARE NO COMPENSATED DIRECTORS, OFFICERS OR KEY EMPLOYEES OF THE ORGANIZATION
	FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MAINTAINED AT THE ORGANIZATION'S NEW YORK CITY OFFICE AND ARE MADE AVAILABLE TO INTERESTED PARTIES UPON REQUEST
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -30,009 SECTION 481(A) ADJUSTMENT 13,422 TOTAL TO FORM 990, PART XI, LINE 5 -16,587
	FORM 990, PART XII, LINE 2C	THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR
	FORM 990, PART XII, LINE 1	THE FOUNDATION CHANGED FROM THE MODIFIED CASH TO ACCRUAL BASIS OF ACCOUNTING EFFECTIVE JANUARY 1, 2011

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
THE ESTA FOUNDATION

Employer identification number  
38-3715781

Part I

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

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

Part II

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) PLAZA NORTH AMERICA FKA THEATRICAL DEALERS ASSOCIATION 630 NINTH AVE SUITE 609 NEW YORK, NY 10036 32-0274349	TRADE ASSOCIATION SERVING ENTERTAINMENT TECHNOLOGY INDUSTRY	CA	501(C)(6)				No

Part III

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

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

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership



Part V

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

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

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

Yes

No

No

No

No

No

No

No

No

No

Yes

Yes

Yes

Yes

No

No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	
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**Application for Change in Accounting Method**

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)

**THE ESTA FOUNDATION**

Identification number (see instructions)

**38-3715781**

Principal business activity code number (see instructions)

Number, street, and room or suite no. If a P.O. box, see the instructions

**630 NINTH AVE, ROOM 609**

Tax year of change begins (MM/DD/YYYY)

**01/01/2011**

Tax year of change ends (MM/DD/YYYY)

**12/31/2011**

City or town, state, and ZIP code

**NEW YORK, NY 10036**

Name of contact person (see instructions)

**LORI RUBINSTEIN**

Name of applicant(s) (if different than filer) and identification number(s) (see instructions)

Contact person's telephone number

**(212) 244-1421**If the applicant is a member of a consolidated group, check this box ☐If **Form 2848**, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐**Check the box to indicate the type of applicant.**☐ Individual☐ Cooperative (Sec. 1381)☐ Corporation☐ Partnership☐ Controlled foreign corporation  
(Sec. 957)☐ S corporation☐ 10/50 corporation (Sec. 904(d)(2)(E))☐ Insurance co. (Sec. 816(a))☐ Qualified personal service  
corporation (Sec. 448(d)(2))☐ Insurance co. (Sec. 831)☐ Other (specify) ▶☒ Exempt organization. Enter Code section ▶ **501(c)(3)****Check the appropriate box to indicate the type of accounting method change being requested.**  
(see instructions)☐ Depreciation or Amortization☐ Financial Products and/or Financial Activities of  
Financial Institutions☐ Other (specify) ▶**Caution.** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.**The taxpayer must attach all applicable supplemental statements requested throughout this form.****Part I Information For Automatic Change Request**

- 1** Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.

▶ (a) Change No. **122** (b) Other ☐ Description ▶

- 2** Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation. . . . .

**Note.** Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).**Part II Information For All Requests**

- 3** Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? . . . . .  
If "Yes," the applicant is not eligible to make the change under automatic change request procedures.

- 4a** Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? . . . . .  
If "No," go to line 5.

- b** Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)? . . . . .

**Signature (see instructions)**

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

**Filer****Preparer (other than filer/applicant)**

Signature and date

**LORI RUBINSTEIN, EXECUTIVE DIRECTOR**

Name and title (print or type)

Signature of individual preparing the application and date

**SUSAN M. GREGGO**

Name of individual preparing the application (print or type)

**WARADY & DAVIS LLP**

Name of firm preparing the application

**Part II Information For All Requests** (continued)

	Yes	No
<b>4c</b> Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? . . . . .		
<b>d</b> Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? . . . . . If "Yes," attach the consent statement from the director.		
<b>e</b> Is the request to change the method of accounting being filed under the 90-day or 120-day window period? . . . . . If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ► _____		
<b>f</b> If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ► _____ Telephone number ► _____ Tax year(s) ► _____		
<b>g</b> Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? . . . . .		
<b>5a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? . . . . . If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ► _____ Telephone number ► _____ Tax year(s) ► _____		✓
<b>b</b> Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? . . . . .		✓
<b>c</b> Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? . . . . . If "Yes," attach an explanation.		✓
<b>6</b> If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.		
<b>7</b> If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? . . . . . If "Yes," the applicant is <b>not</b> eligible to make the change.		✓
<b>8a</b> Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? . . . . .		✓
<b>b</b> If "Yes," attach an explanation.		
<b>9a</b> Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? . . . . .		✓
<b>b</b> If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
<b>c</b> If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
<b>10a</b> Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? . . . . .		✓
<b>b</b> If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		
<b>11</b> Is the applicant requesting to change its <b>overall</b> method of accounting? . . . . . If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.	✓	
<b>Present method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
<b>Proposed method:</b> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		

<b>Part II Information For All Requests (continued)</b>						<b>Yes</b>	<b>No</b>						
<b>12</b>	If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:												
<b>a</b>	The item(s) being changed.												
<b>b</b>	The applicant's present method for the item(s) being changed.												
<b>c</b>	The applicant's proposed method for the item(s) being changed.												
<b>d</b>	The applicant's present overall method of accounting (cash, accrual, or hybrid).												
<b>13</b>	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.												
<b>14</b>	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . . If "No," attach an explanation.					✓							
<b>15a</b>	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? . . . . .						✓						
<b>b</b>	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.												
<b>16</b>	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?						✓						
<b>17</b>	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.												
	1st preceding year ended: mo.	<b>12</b>	yr	<b>2010</b>	2nd preceding year ended: mo.	<b>12</b>	yr	<b>2009</b>	3rd preceding year ended: mo.	<b>12</b>	yr	<b>2008</b>	
	\$	<b>245,169</b>			\$	<b>229,532</b>			\$	<b>248,345</b>			
<b>Part III Information For Advance Consent Request</b>												<b>Yes</b>	<b>No</b>
<b>18</b>	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.												
<b>19</b>	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.												
<b>20</b>	Attach a copy of all documents related to the proposed change (see instructions).												
<b>21</b>	Attach a statement of the applicant's reasons for the proposed change.												
<b>22</b>	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . . If "No," attach an explanation.												
<b>23a</b>	Enter the amount of <b>user fee</b> attached to this application (see instructions). ▶ \$ _____												
<b>b</b>	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).												
<b>Part IV Section 481(a) Adjustment</b>												<b>Yes</b>	<b>No</b>
<b>24</b>	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . . . If "Yes," do not complete lines 25, 26, and 27 below.												✓
<b>25</b>	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ <u>+13,422</u> Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.												

<b>Part IV Section 481(a) Adjustment (continued)</b>		Yes	No
<b>26</b>	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>27</b>	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," attach an explanation.			

**Schedule A—Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

<b>Part I Change in Overall Method</b> (see instructions)																			
<b>1</b>	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.																		
<b>a</b>	Income accrued but not received (such as accounts receivable) . . . . .																		
<b>b</b>	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method . . . . .																		
<b>c</b>	Expenses accrued but not paid (such as accounts payable) . . . . .																		
<b>d</b>	Prepaid expenses previously deducted . . . . .																		
<b>e</b>	Supplies on hand previously deducted and/or not previously reported . . . . .																		
<b>f</b>	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II . . . . .																		
<b>g</b>	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ► <b>GAIN ON INVESTMENTS (MARK-TO-MARKET)</b>																		
<b>h</b>	<b>Net section 481(a) adjustment</b> (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (–) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25. . . . .																		
<table border="1"> <thead> <tr> <th colspan="2">Amount</th> </tr> </thead> <tbody> <tr> <td>\$</td> <td>NONE</td> </tr> <tr> <td></td> <td>NONE</td> </tr> <tr> <td></td> <td>NONE</td> </tr> <tr> <td></td> <td>NONE</td> </tr> <tr> <td></td> <td>NONE</td> </tr> <tr> <td></td> <td>NONE</td> </tr> <tr> <td></td> <td>13,422</td> </tr> <tr> <td>\$</td> <td>13,422</td> </tr> </tbody> </table>		Amount		\$	NONE		NONE		NONE		NONE		NONE		NONE		13,422	\$	13,422
Amount																			
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\$	13,422																		
<b>2</b>	Is the applicant also requesting the recurring item exception under section 461(h)(3)? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>																		
<b>3</b>	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.																		

<b>Part II Change to the Cash Method For Advance Consent Request</b> (see instructions)	
Applicants requesting a change to the cash method must attach the following information:	
<b>1</b>	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
<b>2</b>	An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

**Schedule B—Change to the Deferral Method for Advance Payments** (see instructions)

<b>1</b>	If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
<b>a</b>	A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
<b>b</b>	If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.
<b>c</b>	If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.
<b>2</b>	If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
<b>a</b>	A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
<b>b</b>	A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
<b>c</b>	A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
<b>d</b>	A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**ATTACHMENT TO FORM 3115**

ORGANIZATION:        **THE ESTA FOUNDATION**

FEIN:                    **38-3715781**

TAX YEAR ENDED:     **DECEMBER 31, 2011**

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PART IV, LINE 25 EXPLANATION:        SEE SCHEDULE A, PART I FOR A SUMMARY OF THE COMPUTATION USED TO DETERMINE THE SECTION 481(a) ADJUSTMENT. IN CHANGING FROM MODIFIED CASH BASIS TO THE ACCRUAL METHOD OF ACCOUNTING FOR ITS 2011 TAX YEAR, THE TAXPAYER ELECTS TO RECOGNIZE THE ENTIRE NET POSITIVE ADJUSTMENT AS AN ADJUSTMENT TO INCOME IN 2011.

SCHEDULE A, PART I, LINE 1g:            \$13,422 – ACCRUAL METHOD MARK-TO-MARKET GAIN ADJUSTMENT ON INVESTMENTS PER REV. RUL. 93-76.

SCHEDULE A, PART I, LINE 3 EXPLANATION:    THE MODIFIED CASH BASIS METHOD OF ACCOUNTING WAS USED WHEN PREPARING THE BALANCE SHEET FOR THE PERIOD ENDING DECEMBER 31, 2010.



## THE ESTA FOUNDATION

## STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS

Modified Cash Basis

As of December 31

2010

2009

## ASSETS

## CURRENT ASSETS

Cash and Cash Equivalents	\$ 81,294	\$ 37,164
Short-Term Investments	20,000	18,000
Inventory	3,585	—
Total Current Assets	<u>104,879</u>	<u>55,164</u>

INVESTMENTS	456,859	413,385
-------------	---------	---------

TRADEMARKS, net of Accumulated Amortization of \$111 and \$0-	2,551	—
---	-------	---

\$ 564,289	\$ 468,549
------------	------------

## LIABILITIES AND NET ASSETS

LIABILITIES	\$ —	\$ —
-------------	------	------

## NET ASSETS

Unrestricted	31,499	18,426
Temporarily Restricted	<u>532,790</u>	<u>450,123</u>
	<u>564,289</u>	<u>468,549</u>

\$ 564,289	\$ 468,549
------------	------------

See accompanying notes.

THE ESTA FOUNDATION

STATEMENTS OF REVENUES, EXPENSES AND OTHER CHANGES IN NET ASSETS

Modified Cash Basis

For the Years Ended December 31

2010

2009

	Unrestricted		Temporarily Restricted (Behind the Scenes)		Temporarily Restricted (Behind the Scenes)	
		Total	Unrestricted	Total	Unrestricted	Total
REVENUES						
Support						
Contributions	\$ 26,978	\$ 98,224	\$ 20,000	\$ 39,243	\$ 59,243	
Community Fundraising Events	—	24,955	—	13,941	13,941	
Total Support	26,978	123,179	20,000	53,184	73,184	
Program Services						
Publication Sales	10,300	10,300	12,951		12,951	
E S E T	450	450	540		540	
Seminars and Training Fees	—	—	21,532		21,532	
Joint Training	—	—	21,964		21,964	
Total Program Services	10,750	10,750	56,987		56,987	
Fundraising Revenue						
Gross Event Revenues		40,380		54,261	54,261	
Less: Direct Event Expenses		(14,075)		(21,150)	(21,150)	
Total Fundraising Revenue		26,305		33,111	33,111	
Other Income (Expense)						
Sale of Merchandise	—	33,439	—	34,375	34,375	
Interest and Dividend Income	484	9,960	67	6,158	6,225	
Loss on Sale of Investments	—	—	—	(3,118)	(3,118)	
Total Other Revenues	484	43,399	67	37,415	37,482	
Net Assets Released from Restriction	110,216	(110,216)	75,313	(75,313)	—	
Total Revenues	148,428	82,667	152,367	48,397	200,764	
EXPENSES						
Program Activities	99,919	99,919	95,359		95,359	
Management and General	14,415	14,415	28,135		28,135	
Fundraising	21,021	21,021	22,716		22,716	
Total Expenses	135,355	135,355	146,210		146,210	
CHANGES IN NET ASSETS						
Net Assets, Beginning	13,073	82,667	6,157	48,397	54,554	
	18,426	450,123	12,269	401,726	413,995	
NET ASSETS, ENDING	\$ 31,499	\$ 532,790	\$ 18,426	\$ 450,123	\$ 468,549	

See accompanying notes