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Form **990-PF**

Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

OMB No 1545-0052

2011Department of the Treasury
Internal Revenue Service

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

For calendar year 2011 or tax year beginning , and ending

Name of foundation JACK AND FLORENCE BERLIN FOUNDATION A DELAWARE NON PROFIT CORPORATION		A Employer identification number 72-1551106
Number and street (or P.O. box number if mail is not delivered to street address) 29853 WESTLINK DRIVE	Room/suite	B Telephone number (see instructions) 951-679-8456
City or town, state, and ZIP code MENIFEE CA 92584-8840		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 6,807,584	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	4,582	4,582	4,582	
	4 Dividends and interest from securities	92,024	72,350	92,024	
	5a Gross rents	286,425	286,425	286,425	
	b Net rental income or (loss) 147,540				
	6a Net gain or (loss) from sale of assets not on line 10 STMT 1	31,162			
	b Gross sales price for all assets on line 6a 1,216,935				
	7 Capital gain net income (from Part IV, line 2)		14,836		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns & allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	414,193	378,193	383,031		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) SEE STMT 2	9,046	8,228	8,228	817
	b Accounting fees (attach schedule) STMT 3	6,770	3,203	3,203	3,567
	c Other professional fees (attach schedule) STMT 4	20,050	19,687	19,687	363
	Interest	30,872	30,872	30,872	
	Taxes (attach schedule) (see instructions) STMT 5	804	714	714	90
	Depreciation (attach schedule) and depletion STMT 6	52,449	52,449	52,449	
	Occupancy				
	Travel, conferences, and meetings				
	Printing and publications				
	Other expenses (att sch) STMT 7	50,243	50,243	50,243	
	24 Total operating and administrative expenses. Add lines 13 through 23	170,234	165,396	165,396	4,837
	25 Contributions, gifts, grants paid SEE STATEMENT 8	246,500			246,500
26 Total expenses and disbursements. Add lines 24 and 25	416,734	165,396	165,396	251,337	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-2,541				
b Net investment income (if negative, enter -0-)		212,797			
c Adjusted net income (if negative, enter -0-)			217,635		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2011)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	12,479	53,402	53,397
	2	Savings and temporary cash investments	248,580	159,169	159,169
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (att schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule) STMT 9	972,754	25,535	25,535
	b	Investments—corporate stock (attach schedule) SEE STMT 10	1,195,203	1,720,513	1,729,952
	c	Investments—corporate bonds (attach schedule) SEE STMT 11		304,973	301,066
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶ STMT 12	2,818,219 295,309		
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule) SEE STATEMENT 13	478,850	478,850	372,400
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶ STMT 14	16,855 16,855		
Liabilities	15	Other assets (describe ▶ SEE STATEMENT 15)	16,402	6,065	6,065
	16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	4,011,929	5,271,417	6,807,584
	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ SEE STATEMENT 16)		1,262,029	
Net Assets or Fund Balances	23	Total liabilities (add lines 17 through 22)	0	1,262,029	
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input checked="" type="checkbox"/>			
	24	Unrestricted	4,011,929	4,009,388	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input type="checkbox"/>			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see instructions)	4,011,929	4,009,388	
	31	Total liabilities and net assets/fund balances (see instructions)	4,011,929	5,271,417	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	4,011,929
2	Enter amount from Part I, line 27a	2	-2,541
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	4,009,388
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	4,009,388

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 14,836			14,836
b			
c			
d			
e			

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

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0- for Losses (from col. (h)))
a			14,836
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	14,836
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2010	200,705	5,034,630	0.039865
2009	239,583	4,623,140	0.051823
2008	197,852	4,234,644	0.046722
2007	107,417	4,192,826	0.025619
2006	32,407	2,353,946	0.013767

2 Total of line 1, column (d)	2	0.177796
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.035559
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	5,287,622
5 Multiply line 4 by line 3	5	188,023
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,128
7 Add lines 5 and 6	7	190,151
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions	8	251,337

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	2,128
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	2,128
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	2,128
6	Credits/Payments		
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	2,678
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	2,678
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	550
11	Enter the amount of line 10 to be Credited to 2012 estimated tax 550 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) DE		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► DANIEL L. SMITH 139 S. BEVERLY DRIVE, # 315, Located at ► BEVERLY HILLS CA ZIP+4 ► 90212 Telephone no ► 310-271-9037			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	N/A	
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions)	N/A	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.)	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b	X

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

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

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

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

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

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

▶ **0**

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

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

Total number of others receiving over \$50,000 for professional services ▶**Part IX-A Summary of Direct Charitable Activities**

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

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	2,299,218
b	Average of monthly cash balances	1b	101,645
c	Fair market value of all other assets (see instructions)	1c	4,213,839
d	Total (add lines 1a, b, and c)	1d	6,614,702
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	1,246,558
3	Subtract line 2 from line 1d	3	5,368,144
4	Cash deemed held for charitable activities Enter 1½% of line 3 (for greater amount, see instructions)	4	80,522
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	5,287,622
6	Minimum investment return. Enter 5% of line 5	6	264,381

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

1	Minimum investment return from Part X, line 6	1	264,381
2a	Tax on investment income for 2011 from Part VI, line 5	2a	2,128
b	Income tax for 2011 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	2,128
3	Distributable amount before adjustments Subtract line 2c from line 1	3	262,253
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	262,253
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	262,253

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	251,337
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	251,337
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	2,128
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	249,209

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				262,253
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only			245,995	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2011				
a From 2006				
b From 2007				
c From 2008				
d From 2009				
e From 2010				
f Total of lines 3a through e				
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 251,337				
a Applied to 2010, but not more than line 2a			245,995	
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2011 distributable amount				5,342
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				256,911
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010				
e Excess from 2011				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2011	(b) 2010	(c) 2009	(d) 2008	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

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

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

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

b The form in which applications should be submitted and information and materials they should include
N/A

c Any submission deadlines
N/A

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

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year SEE STATEMENT 18				<p style="text-align: right;">246,500</p>
Total			▶ 3a	246,500
b Approved for future payment N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	4,582	
4	Dividends and interest from securities			14	92,024	
5	Net rental income or (loss) from real estate					
a	Debt-financed property			16	32,932	
b	Not debt-financed property			16	114,608	
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory			18	47,500	-16,338
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue a					
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		0		291,646	-16,338
13	Total. Add line 12, columns (b), (d), and (e)				13	275,308

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Form

4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2011Attachment
Sequence No **179**Department of the Treasury
Internal Revenue Service

(99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

JACK AND FLORENCE BERLIN FOUNDATION
A DELAWARE NON PROFIT CORPORATION

Identifying number

72-1551106

Business or activity to which this form relates

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	26,372
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	18,636
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check <input type="checkbox"/>		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	45,008
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2011)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2011Attachment
Sequence No **179**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

JACK AND FLORENCE BERLIN FOUNDATION
A DELAWARE NON PROFIT CORPORATION

Identifying number

72-1551106

Business or activity to which this form relates

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	03/31/11	239,070	39 yrs	MM	S/L	4,732
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	4,732
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2011)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Form **4562**

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2011Attachment Sequence No **179**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

JACK AND FLORENCE BERLIN FOUNDATION
A DELAWARE NON PROFIT CORPORATION

Identifying number

72-1551106

Business or activity to which this form relates

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check <input type="checkbox"/> here		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property	04/01/11	153,005	39 yrs	MM	S/L	2,709
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	2,709
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2011)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

JACK AND FLORENCE BERLIN FOUNDATION A DELAWARE NON PROFIT CORPORATION

Identifying number

72-1551106**Part I Information on the Like-Kind Exchange****Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country

- 1 Description of like-kind property given up
1825 EAST 22nd STREET, LOS ANGELES, CA
- 2 Description of like-kind property received
204 N GAFFEY STREET, SAN PEDRO, CA 90731
1270 WEST VALLEY PKWY, ESCONDIDO, CA 92029
- | | | |
|---|---|------------|
| 3 Date like-kind property given up was originally acquired (month, day, year) | 3 | 06/26/2004 |
| 4 Date you actually transferred your property to other party (month, day, year) | 4 | 01/12/2011 |
| 5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement | 5 | 02/18/2011 |
| 6 Date you actually received the like-kind property from other party (month, day, year). See instructions | 6 | 04/01/2011 |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions If "Yes," complete Part II. If "No," go to Part III ☐ Yes ☒ No

Part II Related Party Exchange Information

- | | | |
|--|---------------------|------------------------------------|
| 8 Name of related party | Relationship to you | Related party's identifying number |
| Address (no , street, and apt , room, or suite no , city or town, state, and ZIP code) | | |

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? ☐ Yes ☐ No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- a ☐ The disposition was after the death of either of the related parties.
- b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

Name(s) shown on tax return Do not enter name and social security number if shown on other side

Your social security number

JACK AND FLORENCE BERLIN FOUNDATION A DELAWARE NON PROFIT CORPORATION**72-1551106****Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received****Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges in the instructions.****Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12			
13	Adjusted basis of other property given up	13			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14			
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		0	
16	FMV of like-kind property you received	16	3,319,809		50
17	Add lines 15 and 16	17	3,319,809		50
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18	2,113,380		19
19	Realized gain or (loss). Subtract line 18 from line 17	19	1,206,429		31
20	Enter the smaller of line 15 or line 19, but not less than zero	20	0		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21			
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	0		
23	Recognized gain. Add lines 21 and 22	23	0		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	1,206,429		31
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	2,113,380		19

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales**Note:** This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)				
27	Description of divested property ►				
28	Description of replacement property ►				
29	Date divested property was sold (month, day, year)	29			
30	Sales price of divested property (see instructions).	30			
31	Basis of divested property	31			
32	Realized gain. Subtract line 31 from line 30	32			
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36			
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37			
38	Basis of replacement property. Subtract line 37 from line 33	38			

FOUNDATION2 JACK AND FLORENCE BERLIN FOUNDATION
72-1551106
FYE: 12/31/2011

3/8/2012 9:00 PM

Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Description			How Received		Expense	Depreciation	Net Gain / Loss
Whom Sold	Date Acquired	Date Sold	Sale Price	Cost			
GAS STATION EQUIPMENT (50%)	6/19/06	3/03/11	\$	2,500	\$	1,020	\$ -1,480
STATION EQUIPMENT	3/01/11	6/09/11	PURCHASE	14,858			-14,858
11500 PIMCO TOTAL RETURN FUND	8/17/09	11/14/11	PURCHASE	124,775			230
400000 CA INFRASTR-ECON DEV BONDS	3/16/09	4/27/11	PURCHASE	422,976			12,234
500000 CA ST DPT WTR	3/16/09	4/27/11	PURCHASE	515,906			5,859
3.934 DFA INVT DIM GR EMERGING MK	6/01/06	3/07/11	PURCHASE	106			1
27.061 DFA INVT DIM GR EM MK SM CAP	6/01/06	3/07/11	PURCHASE	418			163
448 DFA INVT DIM GR ENH US LRG CO	6/01/06	3/07/11	PURCHASE	4,474			-751
4 DFA INV GR INT DIM GR EMERGING MKT	6/01/06	3/07/11	PURCHASE	110			8
56 DFA INT GR INTL SMALL PTFL	6/01/06	3/07/11	PURCHASE	1,032			-47
1203 DFA INVT DIM GR 1 YR FIXED INC	6/01/06	3/07/11	PURCHASE	12,250			162
1213 DFA INV DIM GR FIVE YR GLOBAL	6/01/06	3/07/11	PURCHASE	12,500			685
244 DFA INV DIM GR LARGE CAP VALUE	6/01/06	3/07/11	PURCHASE	5,770			-537
200 DFA INV DIM GR US MICRO CAP	6/01/06	3/07/11	PURCHASE	3,246			-427
167 DFA INV GROUP IN INT VALUE PTF	6/01/06	3/07/11	PURCHASE	3,462			-227
107 DFA INV DIM GROUP INT SM CAP VAL	6/01/06	3/07/11	PURCHASE	2,159			-246
1199 DFA INV DIM GR SHORT TERM GOV	6/01/06	3/07/11	PURCHASE	12,500			402

FOUNDATION2 JACK AND FLORENCE BERLIN FOUNDATION
Federal Statements

3/8/2012 9:00 PM

72-1551106

FYE: 12/31/2011

Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets (continued)

Whom Sold	Description		How Received		Cost	Expense	Depreciation	Net Gain / Loss
	Date Acquired	Date Sold	Sale Price					
9 DFA INV DIM GR SHORT TERM GOV PORT	12/10/09	3/07/11	\$ 100	PURCHASE	101	\$		-1
13 DFA INV DIM GR SHORT TERM GOV PORT	12/10/10	3/07/11	147	PURCHASE	147			
3 DFA INV DIM GR SHORT TERM GOV PORT	12/10/10	3/07/11	39	PURCHASE	39			
2750 DFA INV DIM GR TWO YEAR GLOBAL	12/10/09	3/07/11	27,920	PURCHASE	28,000			-80
1258 DFA INV DIM GR TWO YEAR GLOBAL	6/01/06	3/07/11	12,768	PURCHASE	12,500			268
103 DFA INV DIM GR US SMALL CAP VAL	12/10/09	3/07/11	2,770	PURCHASE	1,964			806
165 DFA INV DIM GR US SMALL CAP VAL	6/01/06	3/07/11	4,430	PURCHASE	5,000			-570
TD AMERITRADE - BASIS ADJUSTMENT	VARIOUS	3/07/11	14,732	PURCHASE				14,732
TOTAL			\$ 1,202,099		\$ 1,186,793	\$ 0	\$ 1,020	\$ 16,326

Statement 2 - Form 990-PF, Part I, Line 16a - Legal Fees

Description	Total		Net Investment		Adjusted Net		Charitable Purpose	
LEGAL FEES	\$ 9,046		\$ 8,228		\$ 8,228		\$ 817	
TOTAL	\$ 9,046		\$ 8,228		\$ 8,228		\$ 817	

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Statement 3 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTANT SHOPPING CENTER - PORTALES	\$ 5,840 930	\$ 2,273 930	\$ 2,273 930	\$ 3,567
TOTAL	\$ 6,770	\$ 3,203	\$ 3,203	\$ 3,567

Statement 4 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT FEES	\$ 15,134	\$ 15,134	\$ 15,134	\$ 363
PROFESSIONAL FEES	363			
SHOPPING CENTER - PORTALES	4,553	4,553	4,553	
TOTAL	\$ 20,050	\$ 19,687	\$ 19,687	\$ 363

Statement 5 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
PROPERTY TAXES - TYLER ROAD	\$ 714	\$ 714	\$ 714	\$ 90
STATE OF CALIFORNIA	90			
TOTAL	\$ 804	\$ 714	\$ 714	\$ 90

Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation

Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
COMMERCIAL BUILDING (LIKE KIND EXCHANGE)							
6/26/04 \$	443,700 \$	74,425	S/L	39	\$	\$	\$

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description		Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
LAND (LIKE KIND EXCHANGE SEE FORM 8824)									
	6/26/04 \$ 281,300 \$					0	\$	\$	
SHOPPING CENTER (50%)									
	6/26/04 364,785			61,192	S/L	39	9,353	9,353	9,353
SPRINKLER SYSTEM (50%)									
	5/25/04 13,085			11,638	S/L	15	436	436	436
GAS STATION EQUIPMENT (50%)									
	6/19/06 2,500			937	S/L	15	83	83	83
LAND (50%)									
	6/26/04 60,000					0			
GAS/ELECTRIC UNIT (50%)									
	9/20/07 7,926			2,274	S/L	15	528	528	528
GAS/ELECTRIC UNIT (50%)									
	10/01/07 7,926			2,115	S/L	15	528	528	528
AIR/HEAT UNIT (50%)									
	10/24/07 5,815			1,553	S/L	15	388	388	388
AIR/HEAT UNIT (50%)									
	10/24/07 5,815			1,553	S/L	15	388	388	388
FENCE									
	8/12/07 1,182			339	S/L	15	79	79	79
GAS/ELECTRIC UNIT (50%)									
	1/14/08 11,630			7,046	S/L	15	388	388	388
AIR/HEAT UNIT (50%)									
	2/20/08 5,815			3,523	S/L	15	194	194	194
CABINETS/MILLWORK									
	6/26/04 1,548			1,548	S/L	5			
MOLDINGS									
	6/26/04 1,004			1,004	S/L	5			
HVAC									
	6/26/04 3,666			3,666	S/L	5			
VCT									
	6/26/04 33,683			33,683	S/L	5			
SEALED CONCRETE									
	6/26/04 907			907	S/L	5			

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description									
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income		
FLOORING - CARPET 6/26/04 \$	16,636 \$	16,636	S/L	5	\$	\$	\$		
QUARRY TILE 6/26/04	1,286	1,286	S/L	5					
WALL FINISHES 6/26/04	6,029	6,029	S/L	5					
RAISED WOOD PANELING 6/26/04	3,100	3,100	S/L	5					
INTERIOR WALLS 6/26/04	3,015	3,015	S/L	5					
FIRE EXTINGUISHER & CAB 6/26/04	1,218	1,218	S/L	5					
EMERGENCY LIGHTING 6/26/04	1,304	1,304	S/L	5					
COMMUNICATION/ELEC 6/26/04	11,221	11,221	S/L	5					
SECURITY / EXT. LIGHTING 6/26/04	1,321	1,321	S/L	5					
FRP WALL PANELS 6/26/04	814	814	S/L	5					
CANOPIES/AWNINGS/GUTTER 6/26/04	12,583	12,583	S/L	5					
OVERHEAD DOORS/DOCK ACC 6/26/04	407	407	S/L	5					
CEILING FANS 6/26/04	649	649	S/L	5					
MISC. STEEL PRODUCTS 6/26/04	1,492	1,492	S/L	5					
CLIMATE CONTROLLED VESTIBULE 6/26/04	6,056	6,056	S/L	5					
SURVEILLANCE SYSTEM 6/26/04	2,194	2,194	S/L	5					
DOCK EQUIPMENT 6/26/04	1,531	1,423	S/L	7	108	108	108		108

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description							
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
SITE PREPARATION 6/26/04 \$	6,981 \$	3,026	S/L	15	\$ 465	\$ 465	465
TEMPORARY POWER 6/26/04	1,022	442	S/L	15	68	68	68
SITE DRAINAGE 6/26/04	4,772	2,067	S/L	15	318	318	318
PAVING/DRIVEWAYS/MISC FOUND 6/26/04	41,925	18,170	S/L	15	2,795	2,795	2,795
EXTERIOR SIGNAGE 6/26/04	2,467	1,066	S/L	15	164	164	164
PARKING LOT STRIPING/ BARRIERS 6/26/04	795	344	S/L	15	53	53	53
SIDEWALKS / CURBS 6/26/04	2,899	1,255	S/L	15	193	193	193
SECURITY LIGHTING POLES 6/26/04	1,670	722	S/L	15	111	111	111
LOADING DOCK 6/26/04	1,020	442	S/L	15	68	68	68
WINDSCREENS (50%) 1/21/09	1,015	698	S/L	5	102	102	102
FLOORING (50%) 12/10/09	8,406	5,149	S/L	5	841	841	841
HEATING A/C UNIT (50%) 3/12/09	9,850	6,772	S/L	5	985	985	985
IMPROVEMENTS - GROCERY STORE (50%) 12/08/11	26,372		S/L	15	26,372	26,372	26,372
STATION EQUIPMENT 3/01/11	14,858		150DB	15			
BUILDING - TACO BELL 3/31/11	239,070		S/L	39	4,732	4,732	4,732
LAND - TACO BELL 3/31/11	892,529			0			
BUILDING - DEL TACO 4/01/11	153,005		S/L	39	2,709	2,709	2,709

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
LAND - DEL TACO 4/01/11	\$ 828,777	\$		0	\$	\$	\$
TOTAL	\$ 3,560,576	\$ 318,304			\$ 52,449	\$ 52,449	\$ 52,449

Form 990-PF, Part I, Line 23 - Amortization

Description	Date Acquired	Cost Basis	Prior Year Amortization	Life	Current Year Amortization	Net Investment Income	Adjusted Net Income	COGS
LEASE RENEWAL	6/22/05	\$ 14,175	\$ 14,175	5	\$	\$		
LEASE RENEWAL	7/16/05	4,050	4,050	5				
LEASE RENEWAL	9/26/05	6,075	6,075	5				
LEASE RENEWAL (50%)	5/05/04	543	543	3				
LEASE RENEWAL (50%)	11/12/04	310	310	3				
ORGANIZATION COSTS	1/01/04	16,855	16,855	5				
TOTAL		\$ 42,008	\$ 42,008		\$	\$ 0	\$ 0	\$ 0

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Statement 7 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
COMMERCIAL BUILDING MANAGEMENT COSTS INSURANCE (REFUND)	\$ 1,464 -2,212	\$ 1,464 -2,212	1,464 -2,212	\$
SHOPPING CENTER - PORTALES REPAIRS & MAINTENANCE INSURANCE UTILITIES PROFESSIONAL FEES PROPERTY TAXES	31,796 8,841 2,120 1,049 5,809	31,796 8,841 2,120 1,049 5,809	31,796 8,841 2,120 1,049 5,809	
DEL TACO PROPERTY PROPERTY TAX FROM ESCROW	1,214	1,214	1,214	
EXPENSES BANK CHARGES TOTAL	162 50,243	162 50,243	162 50,243	\$ 0

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<u>Amount</u>	<u>Noncash Description</u>	<u>FMV Explanation</u>	<u>Book Value Amount</u>	<u>Book Value Explanation</u>	<u>Date</u>
20,000					12/08/11
20,000					12/08/11
20,000					12/08/11
8,000					12/08/11
20,000					12/08/11
40,000					12/08/11
17,000					12/08/11
10,000					12/08/11
25,000					12/08/11
25,000					12/08/11
4,000					12/08/11
37,000					12/08/11
500					10/28/11

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Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
MUNICIPAL BONDS	\$ 972,754	\$ 25,535	COST	\$ 25,535
TOTAL	\$ 972,754	\$ 25,535		\$ 25,535

Statement 10 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
INVESTMENTS -STOCK	\$ 1,195,203	\$ 1,720,513	COST	\$ 1,729,952
TOTAL	\$ 1,195,203	\$ 1,720,513		\$ 1,729,952

Statement 11 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
SHORT TERM BOND FUND	\$	\$ 304,973	COST	\$ 301,066
TOTAL	\$ 0	\$ 304,973		\$ 301,066

Statement 12 - Form 990-PF, Part II, Line 11 - Land, Building, and Equipment Investments

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
LAND, BUILDINGS, AND EQUIPMENT	\$ 1,087,661	\$ 2,818,219	\$ 295,309	\$ 4,160,000
TOTAL	\$ 1,087,661	\$ 2,818,219	\$ 295,309	\$ 4,160,000

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Statement 13 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
TYLER ROAD LAND	\$ 478,850	\$ 478,850	COST	\$ 372,400
TOTAL	\$ 478,850	\$ 478,850		\$ 372,400

Statement 14 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
BUILDINGS	\$	\$ 16,855	\$ 16,855	\$
TOTAL	\$ 0	\$ 16,855	\$ 16,855	\$ 0

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Statement 15 - Form 990-PF, Part II, Line 15 - Other Assets

Description	Beginning of Year	End of Year	Fair Market Value
DUE FROM PORTALES	\$ 16,402	\$ 6,065	\$ 6,065
TOTAL	\$ 16,402	\$ 6,065	\$ 6,065

Statement 16 - Form 990-PF, Part II, Line 22 - Other Liabilities

Description	Beginning of Year	End of Year
LOAN PAYABLE TO MERRILL LYNCH	\$	\$ 1,262,029
TOTAL	\$ 0	\$ 1,262,029

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**Statement 17 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees,
 Etc.**

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
EDWARD A. BERLIN 29853 WESTLINK DRIVE MENIFEE CA 92584	PRES. / DIR.	10.00	0	0	0
MARY E. BERLIN 29853 WESTLINK DRIVE MENIFEE CA 92584	SEC. / DIR.	10.00	0	0	0
PATRICE E. BERRY 1 WREN LITTLETON CO 80127	TREAS. / DIR.	10.00	0	0	0
MARK S. BERRY 1 WREN LITTLETON CO 80127	DIRECTOR	1.00	0	0	0
JEFFREY H. BERLIN 20 TIMBER RIDGE CHAGRIN FALLS OH 44022	DIRECTOR	1.00	0	0	0
SHELIA BERLIN 20 TIMBER RIDGE CHAGRIN FALLS OH 44022	DIRECTOR	1.00	0	0	0
MARK ALLEN 5051 SAN AQUARIO SAN DIEGO CA 92109	DIRECTOR	1.00	0	0	0
MARCI ALLEN 3318 BAYSIDE WALK SAN DIEGO CA 92109	DIRECTOR	1.00	0	0	0
MIMI ALLEN 11778 CARMEL CREEK ROAD, #C205 SAN DIEGO CA 92130	DIRECTOR	1.00	0	0	0

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Statement 18 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year

Name		Address		Relationship	Status	Purpose	Amount
Address							
ALLIED JEWISH FEDERATION COLORADO DENVER CO 80246	N/A	300 SOUTH DAHLIA STREET PUB CHARITY	HUMANITARIAN EFFORTS - ANNUAL CAMP.				20,000
AMERICAN ASSOC. BEN-GURION UNIV. LOS ANGELES CA 90035	N/A	9911 WEST PICO BL STE 710 PUB CHARITY	EDUCATIONAL - VILLAGE AT SEDE BOQER				20,000
AMERICAN FRIENDS TEL AVIV UNIV. NEW YORK NY 10006	N/A	39 BROADWAY SUITE 1510 PUB CHARITY	CANCER RESEARCH / EDUCATION				20,000
ANTI-DEFAMATION LEAGUE NEW YORK NY 10158-3560	N/A	605 THIRD AVENUE PUB CHARITY	HUMANITARIAN EFFORTS - ANNUAL CAMP.				8,000
HEBREW ACADEMY HUNTINGTON BEACH CA 92647	N/A	14401 WILLOW LANE PUB CHARITY	EDUCATIONAL PROGRAMS				20,000
JEWISH FAMILY SERVICES DENVER CO 80231	N/A	3201 SOUTH TAMARAC DRIVE PUB CHARITY	HUMANITARIAN EFFORTS				40,000
JEWISH FEDERATION OF CLEVELAND CLEVELAND OH 44122	N/A	25701 SCIENCE PARK DR PUB CHARITY	HUMANITARIAN EFFORTS				17,000
ORT AMERICA NEW YORK NY 10038	N/A	75 MAIDEN LANE 10TH FL PUB CHARITY	EDUCATIONAL PROGRAMS				10,000
ISRAEL AIR FORCE CENTER FOUNDATION WILLOW GROVE PA 19090	N/A	P.O. BOX 492 PUB CHARITY	EDUCATION- RESEARCH- HUMANITARIAN				25,000
NEGEV FOUNDATION CLEVELAND OH 44121	N/A	2121 S. GREEN RD STE 210 PUB CHARITY	HUMANITARIAN EFFORTS - NEGEV				25,000
TEMPLE JUDEA OF LAGUNA HILLS LAGUNA WOODS CA 92637	N/A	24512 MOULTON PARKWAY PUB CHARITY	HUMANITARIAN EFFORTS				4,000
SAMUEL WAXMAN CANCER RESEARCH FOUND NEW YORK NY 10170	N/A	420 LEXINGTON AVE STE 825 PUB CHARITY	CANCER RESEARCH				37,000
LEUKEMIA & LYMPHOMA SOCIETY LOS ANGELES CA 90045	N/A	6033 W. CENTURY BL ST 300 PUB CHARITY	CANCER RESEARCH				500
TOTAL							246,500