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

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

2012

For calendar year 2012 or tax year beginning

, and ending

Name of foundation

THE SEGERSTROM FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address)

3315 FAIRVIEW ROAD

Room/suite

City or town, state, and ZIP code

COSTA MESA, CA 92626

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

H Check type of organization: Section 501(c)(3) exempt private foundation
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year **J Accounting method:** Cash Accrual
 (from Part II, col. (c), line 16) Other (specify) **► \$ 11,325,904.** (Part I, column (d) must be on cash basis)

		(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	0.		N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B Interest on savings and temporary cash investments				
	3	71.	71.		
	4 Dividends and interest from securities	252,926.	252,926.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all assets on line 6a	424,634.			
	7 Capital gain net income (from Part IV, line 2)		424,634.		
	8 Net short-term capital gain				
	9 Income modifications Gross sales less returns 10a and allowances				
	b Less Cost of goods sold c Gross profit or (loss)				
	11 Other income				
	12 Total. Add lines 1 through 11	677,631.	677,631.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees	STMT 1	21,195.	21,195.	0.
	c Other professional fees	STMT 2	82,358.	82,358.	0.
	17 Interest				
	18 Taxes	STMT 3	38,671.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	STMT 4	792.	782.	10.
	24 Total operating and administrative expenses. Add lines 13 through 23		143,016.	104,335.	10.
	25 Contributions, gifts, grants paid		522,500.		522,500.
	26 Total expenses and disbursements. Add lines 24 and 25		665,516.	104,335.	522,510.
	27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements b Net investment income (if negative, enter -0-) c Adjusted net income (if negative, enter -0-)		12,115.		

223501
12-05-12 LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2012)

SCANNED OCT 18 2013

Assets	Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
1	Cash - non-interest-bearing		60,791.	58,812.	58,812.
2	Savings and temporary cash investments		404,066.	155,918.	155,918.
3	Accounts receivable ►				
	Less: allowance for doubtful accounts ►				
4	Pledges receivable ►				
	Less: allowance for doubtful accounts ►				
5	Grants receivable				
6	Receivables due from officers, directors, trustees, and other disqualified persons				
7	Other notes and loans receivable ►				
	Less: allowance for doubtful accounts ►				
8	Inventories for sale or use				
9	Prepaid expenses and deferred charges				
10a	Investments - U.S. and state government obligations				
b	Investments - corporate stock	STMT 6	7,475,025.	8,498,205.	8,498,205.
c	Investments - corporate bonds	STMT 7	2,521,282.	2,607,103.	2,607,103.
11	Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
12	Investments - mortgage loans				
13	Investments - other				
14	Land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
15	Other assets (describe ►	STATEMENT 8)	14,616.	5,866.	5,866.
16	Total assets (to be completed by all filers)		10,475,780.	11,325,904.	11,325,904.
Liabilities	17	Accounts payable and accrued expenses	24,850.	60,481.	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable			
Net Assets or Fund Balances	22	Other liabilities (describe ►			
	23	Total liabilities (add lines 17 through 22)	24,850.	60,481.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ► <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/>				
	and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	10,450,930.	11,265,423.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30	Total net assets or fund balances	10,450,930.	11,265,423.	
	31	Total liabilities and net assets/fund balances	10,475,780.	11,325,904.	

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	10,450,930.
2	Enter amount from Part I, line 27a	2	12,115.
3	Other increases not included in line 2 (itemize) ►	3	802,378.
4	Add lines 1, 2, and 3	4	11,265,423.
5	Decreases not included in line 2 (itemize) ►	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	11,265,423.

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 PUBLICLY TRADED SECURITIES				VARIOUS	VARIOUS
b PUBLICLY TRADED SECURITIES				VARIOUS	VARIOUS
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	2,034,037.		1,738,960.	295,077.	
b	2,131,785.		2,002,228.	129,557.	
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(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		
a				295,077.	
b				129,557.	
c					
d					
e					
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }				2	424,634.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8				3	N/A

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))
2011	558,722.	10,895,080.	.051282
2010	537,800.	10,453,612.	.051446
2009	424,500.	9,015,978.	.047083
2008	510,000.	10,589,734.	.048160
2007	633,656.	12,620,458.	.050209

2 Total of line 1, column (d)	2	.248180
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	.049636
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	10,920,636.
5 Multiply line 4 by line 3	5	542,057.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	5,733.
7 Add lines 5 and 6	7	547,790.
8 Enter qualifying distributions from Part XII, line 4	8	522,510.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1.	(attach copy of letter if necessary-see instructions)	1	11,466.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b		2	0.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		3	11,466.
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3	Add lines 1 and 2		5	11,466.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			
6	Credits/Payments:			
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	3,142.	
b	Exempt foreign organizations - tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c	8,500.	
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7	11,642.	
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	176.	
11	Enter the amount of line 10 to be: Credited to 2013 estimated tax ►	11	0.	
		176.	Refunded	

Part VII-A Statements Regarding Activities

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?	Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	X	
<i>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</i>			
1c		X	
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:		
(1)	On the foundation. ► \$ 0.	(2)	On foundation managers. ► \$ 0.
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ 0.		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	X	
<i>If "Yes," attach a detailed description of the activities</i>			
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? <i>If "Yes," attach a conformed copy of the changes</i>	X	
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?		
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?		
<i>If "Yes," attach the statement required by General Instruction T.</i>			
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?			
7	Did the foundation have at least \$5,000 in assets at any time during the year?		
<i>If "Yes," complete Part II, col (c), and Part XV</i>			
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ►		
CA			
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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV		
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	X	

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?	13	X
Website address ► N/A			
14	The books are in care of ► MARK HEIM Located at ► 3315 FAIRVIEW ROAD, COSTA MESA, CA	Telephone no. ► 714-546-0110 ZIP+4 ► 92626	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	► 15	N/A
16	At any time during calendar year 2012, 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 X No

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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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 X <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes X <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 ►	1b
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?		1c X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)): a At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If "Yes," list the years ► _____, _____, _____, _____, _____ b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____, _____	<input type="checkbox"/> Yes X <input checked="" type="checkbox"/> No N/A	2b
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 X <input checked="" type="checkbox"/> No	
b	If "Yes," did it have excess business holdings in 2012 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 2012)	N/A	3b
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?		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))?
 Yes No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
 Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes?
 Yes 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)?
 Yes 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?
 Yes 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)?

Organizations relying on a current notice regarding disaster assistance check here

N/A



5b

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

Yes 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?

Yes No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870.

Yes No

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes 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.

(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 9		0.	0.	0.

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

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

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



0

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

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

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



0

Part IX-A | Summary of Direct Charitable Activities

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

Expenses

1	N/A	
2		
3		
4		

Part IX-B | Summary of Program-Related Investments

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

Amount

1	N/A	
2		
3		
Total. Add lines 1 through 3		► 0.

Form 990-PF (2012)

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	11,036,561.
b Average of monthly cash balances	1b	50,379.
c Fair market value of all other assets	1c	
d Total (add lines 1a, b, and c)	1d	11,086,940.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2 Acquisition indebtedness applicable to line 1 assets	2	0.
3 Subtract line 2 from line 1d	3	11,086,940.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	166,304.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	10,920,636.
6 Minimum investment return. Enter 5% of line 5	6	546,032.

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	546,032.
2a Tax on investment income for 2012 from Part VI, line 5	2a	11,466.
b Income tax for 2012. (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	11,466.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	534,566.
4 Recoveries of amounts treated as qualifying distributions	4	0.
5 Add lines 3 and 4	5	534,566.
6 Deduction from distributable amount (see instructions)	6	0.
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	534,566.

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	522,510.
b Program-related investments - total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	522,510.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	522,510.

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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				534,566.
2 Undistributed income, if any, as of the end of 2012			0.	
a Enter amount for 2011 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2012:				
a From 2007				
b From 2008				
c From 2009				
d From 2010	13,104.			
e From 2011	19,504.			
f Total of lines 3a through e	32,608.			
4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ 522,510.			0.	
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2012 distributable amount				522,510.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2012 (an amount appears in column (d), the same amount must be shown in column (a))	12,056.			12,056.
6 Enter the net total of each column as indicated below:	20,552.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		0.		
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		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount - see instr.				0.
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	20,552.			
10 Analysis of line 9:				
a Excess from 2008				
b Excess from 2009				
c Excess from 2010	1,048.			
d Excess from 2011	19,504.			
e Excess from 2012				

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

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, 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)

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).)

NONE

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

NONE

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

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

a. The name, address, and telephone number or e-mail of the person to whom applications should be addressed:

SEE STATEMENT 10

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

6. Any submission deadlines:

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	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
a Paid during the year				
PACIFIC SYMPHONY 3631 HARBOR BLVD., SUITE 100 SANTA ANA, CA 92704	NONE	PUBLIC CHARITY	TO SUPPORT OPERA VOCAL MUSIC INITIATIVE	100,000.
FESTIVAL OF CHILDREN 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	NONE	PUBLIC CHARITY	TO PROVIDE SUPPORT FOR CHILDREN'S CHARITIES	20,000.
KIDSINGERS 3947 E. LA PALMA AVENUE ANAHEIM, CA 92807	NONE	PUBLIC CHARITY	TO SUPPORT "ADPOT-A-KIDSINGER" CHALLENGE GRANT CAMPAIGN	2,500.
ALL AMERICAN BOYS CHORUS P.O. BOX 1527 COSTA MESA, CA 92628	NONE	PUBLIC CHARITY	TO HELP SUPPORT CURRENT PROGRAMS	5,000.
THE WOODEN FLOOR 1810 NORTH MAIN STREET SANTA ANA, CA 92706	NONE	PUBLIC CHARITY	TO SUPPORT THE PRE-COLLEGIATE MENTORING PROGRAM	15,000.
Total	SEE CONTINUATION SHEET(S)			► 3a 522,500.
b Approved for future payment				
NONE				
Total				► 3b 0.

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
	(a) Business code	(b) 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	71.
4 Dividends and interest from securities			14	252,926.
5 Net rental income or (loss) from real estate:				
a Debt-financed property				
b Not debt-financed property				
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	424,634.
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.	677,631.	0.
13 Total. Add line 12, columns (b), (d), and (e)				677,631.

(See worksheet in line 13 instructions to verify calculations.)

Relationship of Activities to the Accomplishment of Exempt Purposes

223621
12-05-12

THE SEGERSTROM FOUNDATION

33-0269599

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
NAMI 1810 E. 17TH STREET SANTA ANA, CA 92705	NONE	PUBLIC CHARITY	TO PROVIDE EMOTIONAL SUPPORT, EDUCATION AND RESOURCES FOR FAMILIES AFFECTED BY MENTAL ILLNESS	10,000.
ESPERANZA HIGH SCHOOL ENTERTAINMENT CLUB 1830 NORTH KELLOGG DRIVE ANAHEIM, CA 92807	NONE	PUBLIC CHARITY	TO SUPPORT THE HIGH SCHOOL JAZZ BAND'S PERFORMANCE AT LINCOLN CTR.	5,000.
PHILHARMONIC SOCIETY 2082 BUSINESS CTR. DR. STE. 100 IRVINE, CA 92715	NONE	PUBLIC CHARITY	TO SUPPORT THE SOCIETY'S BEETHOVEN FESTIVAL	75,000.
SALVATION ARMY 10200 PIONEER ROAD TUSTIN, CA 92782	NONE	PUBLIC CHARITY	TO HELP SUPPORT CURRENT PROGRAMS	5,000.
SMILE TRAIN P.O. BOX 92631 WASHINGTON D.C., DC 20090	NONE	PUBLIC CHARITY	TO HELP PROVIDE FREE CLEFT PALATE SURGERY FOR POOR CHILDREN	5,000.
SOMEONE CARES SOUP KITCHEN PO BOX 11257 COSTA MESA, CA 92627	NONE	PUBLIC CHARITY	TO SUPPORT CURRENT PROGRAMS	5,000.
SOUTH COAST REPERTORY 655 TOWN CENTER DRIVE COSTA MESA, CA 92626	NONE	PUBLIC CHARITY	TO SUPPORT THE 2011-2012 THEATER FOR YOUNG AUDIENCES SERIES	25,000.
ESTANCIA HIGH SCHOOL 2323 PLACENTIA AVENUE COSTA MESA, CA 92627	NONE	PUBLIC CHARITY	TO SUPPORT THE DRAMA PROGRAM	5,000.
CRYSTAL COVE ALLIANCE 5 CRYSTAL COVE NEWPORT COAST, CA 92657	NONE	PUBLIC CHARITY	TO HELP SUPPORT CURRENT PROGRAMS	5,000.
SECOND HARVEST FOOD BANK 426 A W. ALMOND ORANGE, CA 92866	NONE	PUBLIC CHARITY	TO SUPPORT CURRENT PROGRAMS TO FEED THE HUNGRY	5,000.
Total from continuation sheets				380,000.

223631
05-01-12

20410923 746132 330269599

2012.04030 THE SEGERSTROM FOUNDATION

33026951

THE SEGERSTROM FOUNDATION

33-0269599

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Total from continuation sheets

223631
05-01-12

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see instructions)												
THE SEGERSTROM FOUNDATION	33-0269599												
Number, street, and room or suite no. If a P O box, see the instructions	Principal business activity code number (see instructions)												
3315 FAIRVIEW ROAD	531120												
City or town, state, and ZIP code	Tax year of change begins (MM/DD/YYYY) 01/01/2012												
COSTA MESA, CA 92626	Tax year of change ends (MM/DD/YYYY) 12/31/2012												
Name of contact person (see instructions)	Name of contact person (see instructions)												
MARK L. HEIM	Contact person's telephone number												
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	714-546-0110												
If the applicant is a member of a consolidated group, check this box ► <input type="checkbox"/>													
If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ► <input checked="" type="checkbox"/>													
Check the box to indicate the type of applicant. <table> <tr> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> Cooperative (Sec 1381)</td> </tr> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Controlled foreign corporation (Sec 957)</td> <td><input type="checkbox"/> S corporation</td> </tr> <tr> <td><input type="checkbox"/> 10/50 corporation (Sec 904(d)(2)(E))</td> <td><input type="checkbox"/> Insurance co (Sec 816(a))</td> </tr> <tr> <td><input type="checkbox"/> Qualified personal service corporation (Sec 448(d)(2))</td> <td><input type="checkbox"/> Insurance co (Sec 831)</td> </tr> <tr> <td><input checked="" type="checkbox"/> Exempt organization Enter Code section ► 501(c) (3)</td> <td><input type="checkbox"/> Other (specify) ►</td> </tr> </table>		<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec 1381)	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Controlled foreign corporation (Sec 957)	<input type="checkbox"/> S corporation	<input type="checkbox"/> 10/50 corporation (Sec 904(d)(2)(E))	<input type="checkbox"/> Insurance co (Sec 816(a))	<input type="checkbox"/> Qualified personal service corporation (Sec 448(d)(2))	<input type="checkbox"/> Insurance co (Sec 831)	<input checked="" type="checkbox"/> Exempt organization Enter Code section ► 501(c) (3)	<input type="checkbox"/> Other (specify) ►
<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec 1381)												
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership												
<input type="checkbox"/> Controlled foreign corporation (Sec 957)	<input type="checkbox"/> S corporation												
<input type="checkbox"/> 10/50 corporation (Sec 904(d)(2)(E))	<input type="checkbox"/> Insurance co (Sec 816(a))												
<input type="checkbox"/> Qualified personal service corporation (Sec 448(d)(2))	<input type="checkbox"/> Insurance co (Sec 831)												
<input checked="" type="checkbox"/> Exempt organization Enter Code section ► 501(c) (3)	<input type="checkbox"/> Other (specify) ►												
Check the appropriate box to indicate the type of accounting method change being requested. (see instructions) <table> <tr> <td><input type="checkbox"/> Depreciation or Amortization</td> </tr> <tr> <td><input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions</td> </tr> <tr> <td><input checked="" type="checkbox"/> Other (specify) ► OVERALL ACCRUAL METHOD (SECT. 446)</td> </tr> </table>		<input type="checkbox"/> Depreciation or Amortization	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions	<input checked="" type="checkbox"/> Other (specify) ► OVERALL ACCRUAL METHOD (SECT. 446)									
<input type="checkbox"/> Depreciation or Amortization													
<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions													
<input checked="" type="checkbox"/> Other (specify) ► OVERALL ACCRUAL METHOD (SECT. 446)													

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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
► (a) Change No <u>122</u> (b) Other <input type="checkbox"/> 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	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

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

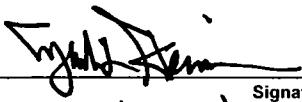
Part II Information For All Requests

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	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

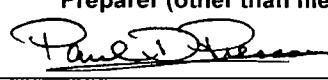
Signature (see instructions)

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


Mark L. Heim President
 Signature and date 10-3-13
 Name and title (print or type)

Preparer (other than filer/applicant)


Paul D. Prescott 9/18/13
 Signature of individual preparing the application and date
 Name of individual preparing the application (print or type)
DELOITTE TAX, LLP
 Name of firm preparing the application

Part II Information For All Requests (continued)

4c 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)?
 If "Yes," attach the consent statement from the director

d 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

e 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)
 90 day 120 day Date examination ended ► _____

f 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) ► _____

g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?

5a 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) Appeals officer and/or 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 Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?

c 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

6 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

7 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 **not** eligible to make the change

8a 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)?
 If "Yes," attach an explanation

9a 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)?
 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

c 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

10a 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?
 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)

11 Is the applicant requesting to change its **overall** 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

Present method: Cash Accrual Hybrid (attach description)**Proposed method:** Cash Accrual Hybrid (attach description)

Part II Information For All Requests (continued)		Yes	No		
12	If the applicant is either (i) not 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				
a	The item(s) being changed				
b	The applicant's present method for the item(s) being changed				
c	The applicant's proposed method for the item(s) being changed				
d	The applicant's present overall method of accounting (cash, accrual, or hybrid)				
13	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				
14	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	X			
15a	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)?		X		
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				
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?	X			
17	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 12	yr 2011	2nd preceding year ended mo 12	yr 2010	3rd preceding year ended mo 12	yr 2009
\$ 356,593	\$	\$ 525,578	\$	\$ 93,997	
Part III Information For Advance Consent Request		Yes	No		
18	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	N	A		
19	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				
20	Attach a copy of all documents related to the proposed change (see instructions)				
21	Attach a statement of the applicant's reasons for the proposed change				
22	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	N	A		
23a	Enter the amount of user fee attached to this application (see instructions) ► \$ _____				
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)				
Part IV Section 481(a) Adjustment		Yes	No		
24	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		X		
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ► \$ _____ (10,234) 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				

Part IV Section 481(a) Adjustment (continued)		Yes	No
26	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?	N	A
27	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? If "Yes," attach an explanation	X	

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

Part I Change in Overall Method (see instructions)	
1	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
a	Income accrued but not received (such as accounts receivable)
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
c	Expenses accrued but not paid (such as accounts payable)
d	Prepaid expenses previously deducted
e	Supplies on hand previously deducted and/or not previously reported
f	Inventory on hand previously deducted and/or not previously reported Complete Schedule D, Part II
g	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 ►
h	Net section 481(a) adjustment (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
	Amount
	\$ 14,616
	NONE
	(24,850)
	NONE
	NONE
	NONE
	NONE
	\$ (10,234)

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? Yes No

3 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

Part II Change to the Cash Method For Advance Consent Request (see instructions) N/A

Applicants requesting a change to the cash method must attach the following information

1 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

2 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) N/A

1 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

a A statement explaining how the advance payments meet the definition in section 4 01 of Rev Proc 2004-34

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

c 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

2 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

a A statement explaining how the advance payments meet the definition in Regulations section 1 451-5(a)(1)

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)

c 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)

d A statement explaining whether the inventorable 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

Schedule C—Changes Within the LIFO Inventory Method (see instructions)**Part I General LIFO Information N/A**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items
 - a Valuing inventory (e.g., unit method or dollar-value method)
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method
- 6 If changing to the IPIC method, attach a completed Form 970

Part II Change in Pooling Inventories N/A

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1 472-8(b)(1) and (2)
 - a A description of the types of products produced by the applicant. If possible, attach a brochure
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1 472-8(b)(3)
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1 472-8(c)

Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.) **N/A**

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities

2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? Yes No

b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? Yes No

If line 2b is "No," attach an explanation

c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1 460-4(b)? Yes No

d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1 460-4(c)(2)? Yes No

If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor

If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use

3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? Yes No

b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts

c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods

4 To determine a contract's completion factor using the percentage-of-completion method

a Will the applicant use the cost-to-cost method in Regulations section 1 460-4(b)? Yes No

b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1 460-5(c))? Yes No

5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8) N/A

1	Attach a description of the inventory goods being changed		
2	Attach a description of the inventory goods (if any) NOT being changed		
3a	Is the applicant subject to section 263A? If "No," go to line 4a	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4a	Check the appropriate boxes below		
	Identification methods		
	Specific identification		
	FIFO		
	LIFO		
	Other (attach explanation)		
	Valuation methods		
	Cost		
	Cost or market, whichever is lower		
	Retail cost		
	Retail, lower of cost or market		
	Other (attach explanation)		
b	Enter the value at the end of the tax year preceding the year of change		
5	If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions)		
a	Copies of Form(s) 970 filed to adopt or expand the use of the method		
b	Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1 472-6(a) or (b), or whether the applicant is proposing a different method		
c	Only for applicants requesting an automatic change. The statement required by section 22 01(5) of the Appendix of Rev Proc 2008-52 (or its successor)		

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

Section A—Allocation and Capitalization Methods N/A

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

Section B—Direct and Indirect Costs Required To Be Allocated N/A

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

Part III Method of Cost Allocation (see instructions) (continued)

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs) **N/A**

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs)		

Schedule E—Change in Depreciation or Amortization (see instructions) **N/A**

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

Note. See the *List of Automatic Accounting Method Changes* in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).

1 Is depreciation for the property determined under Regulations section 1 167(a)-11 (CLADR)? Yes No
If "Yes," the only changes permitted are under Regulations section 1 167(a)-11(c)(1)(iii)

2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? Yes No
If "Yes," enter the applicable section ►

3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? Yes No
If "Yes," state the election made ►

4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity
b If the property is residential rental property, did the applicant live in the property before renting it? Yes No
c Is the property public utility property? Yes No

5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1 162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.)

6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property

7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods

a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g))
b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
c The facts to support the asset class for the proposed method
d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1))
e The useful life, recovery period, or amortization period of the property
f The applicable convention of the property
g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

The Segerstrom Foundation
FEIN: 33-0269599
Attachment to Form 3115

Part II, Question 13 – Description of Trade or Business

The Segerstrom Foundation is a private foundation that was created to provide support primarily for performing and cultural arts organizations in Orange County, California.

Part IV, Question 25 – Computation of Section 481(a) Adjustment

The applicant has changed its overall method of accounting used to regularly compute its income in keeping its books and records to the accrual method. The accrual method more clearly reflects its income and provides better information to assist management in achieving the organization's goals and objectives.

Under the applicant's proposed method of accounting and consistent with the overall accrual method of accounting, revenues are recorded as assets or receivables are exchanged, and expenses are recorded as liabilities are incurred.

The section 481(a) adjustment was computed by increasing income for receivables (revenue that has been earned, but not received) and by decreasing income for accrued expenses (items that have not yet been paid, but have been incurred). As of the beginning of the tax year, the applicant earned \$14,616 of revenue that had not been received. Therefore an adjustment for receivables is \$14,616.

Receivables	\$14,616
Accrued expenses	<u>(\$24,850)</u>
481(a) – decrease to income	(\$10,234)

Schedule A, Part I, Question 2 – Description of Items Subject to the Recurring Item Exception

The item subject to the recurring item exception under section 461(h)(3) is tax expense.

Schedule A, Part I, Question 3 – Copies of Profit and Loss Statement and Balance Sheet

The profit and loss statement and the balance sheet for the tax year preceding the year of change are attached. The cash method of accounting as originally prepared and the accrual method of accounting as restated after the change to the accrual method of accounting are both reflected on the attached profit and loss statement and balance sheet.

The Segerstrom Foundation
 FEIN: 33-0269599
 Attachment to Form 3115

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2011			
METHOD OF ACCOUNTING		ACCRAUL 2011	CASH 2011
CHANGES IN UNRESTRICTED NET ASSETS			
Revenues:			
Interest		296	282
Dividends		174,615	173,158
Capital gains		183,153	183,153
Total revenues:		358,064	356,593
Less expenses:			
Accounting fees		3,776	3,776
Other professional fees		74,405	74,755
Taxes		(3,133)	5,220
Other expenses		1,088	1,269
Contributions		561,480	561,480
Total Expenses:		637,616	646,500
INCREASE IN UNRESTRICTED NET ASSETS		(279,552)	(289,907)
NET ASSETS – Unrestricted – beginning of year		11,332,297	11,352,886
OTHER CHANGES – Unrealized Gain/(Loss)		(600,795)	(600,795)
OTHER CHANGES – Nondeductible Contribution		(1,020)	(1,020)
OTHER CHANGES – Cash to Accrual			
NET ASSETS – Unrestricted – end of year		10,450,930	10,461,164
METHOD OF ACCOUNTING		ACCRAUL 2011	CASH 2011
ASSETS			
Cash and cash equivalents		60,791	60,791
Accrued receivables		14,616	0
Investments		10,400,373	10,400,373
Total Assets		10,475,780	10,461,164
LIABILITIES AND UNRESTRICTED NET ASSETS			
Accounts Payable		24,850	0
Unrestricted net assets		10,450,930	10,461,164
Total Liabilities and unrestricted net assets		10,475,780	10,461,164

Power of Attorney
and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney**Caution:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address THE SEGERSTROM FOUNDATION 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	Taxpayer identification number(s) 33-0269599	
	Daytime telephone number 714-546-0110	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address KEN BECK c/o DELOITTE TAX LLP 555 12TH STREET NW, SUITE 400 WASHINGTON, DC 20004-1207	CAF No. _____ PTIN P01593303 Telephone No. 202-220-2009 Fax No. 202-661-1209
Check if to be sent notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address PAUL PRESCOTT c/o DELOITTE TAX LLP 695 TOWN CENTER DRIVE, SUITE 1200 COSTA MESA, CA 92616	CAF No. _____ PTIN P01271621 Telephone No. 714-436-7148 Fax No. 714-885-8334
Check if to be sent notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
INCOME	3115	2012

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** **5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns Disclosure to third parties; Substitute or add representative(s); Signing a return: _____ Other acts authorized: _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ►

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.



Signature

10-3-13

President

Title (if applicable)

Mark L. Heim

Print Name

PIN Number

The Segerstrom Foundation

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following.
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a–r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
b	DC	CPA900892		8-20-2013
b	CA	90391		9/18/13

FORM 990-PF

ACCOUNTING FEES

STATEMENT 1

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	21,195.	21,195.		0.
TO FORM 990-PF, PG 1, LN 16B	21,195.	21,195.		0.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
JPMORGAN CHASE BANK	5,469.	5,469.		0.
JR PINNACLE	13,326.	13,326.		0.
VAUGHAN NELSON	9,773.	9,773.		0.
OTHER PROFESSIONAL FEES	28,609.	28,609.		0.
PILOT ADVISORS	25,181.	25,181.		0.
TO FORM 990-PF, PG 1, LN 16C	82,358.	82,358.		0.

FORM 990-PF

TAXES

STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL EXCISE TAX	38,671.	0.		0.
TO FORM 990-PF, PG 1, LN 18	38,671.	0.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CALIFORNIA FILING FEE	10.	0.		10.
MISCELLANEOUS	782.	782.		0.
TO FORM 990-PF, PG 1, LN 23	792.	782.		10.

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	5
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DESCRIPTION	AMOUNT
UNREALIZED GAIN/(LOSS)	792,144.
ACCRUAL TO CASH	10,234.
TOTAL TO FORM 990-PF, PART III, LINE 3	802,378.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
JP MORGAN SECURITIES	5,209,033.	5,209,033.
AMERICAN FUNDS SECURITIES	2,375,459.	2,375,459.
VAUGHN NELSON EQUITY TRUST	913,713.	913,713.
TOTAL TO FORM 990-PF, PART II, LINE 10B	8,498,205.	8,498,205.

FORM 990-PF	CORPORATE BONDS	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
JP MORGAN (PIMCO FUND)	2,607,103.	2,607,103.
TOTAL TO FORM 990-PF, PART II, LINE 10C	2,607,103.	2,607,103.

THE SEGERSTROM FOUNDATION

33-0269599

FORM 990-PF	OTHER ASSETS	STATEMENT	8
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
INTEREST/DIV RECEIVABLE	14,616.	5,866.	5,866.
TO FORM 990-PF, PART II, LINE 15	14,616.	5,866.	5,866.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	9
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
HENRY T SEGERSTROM 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	DIRECTOR 0.10	0.	0.	0.
SALLY SEGERSTROM 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	ALT DIRECTOR 0.10	0.	0.	0.
ANTON SEGERSTROM 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	DIRECTOR 0.10	0.	0.	0.
TED SEGERSTROM 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	DIRECTOR 0.10	0.	0.	0.
MARK HEIM 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	PRESIDENT/CFO 0.55	0.	0.	0.
NANCY WEST 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	VP-GRANTS 0.55	0.	0.	0.
SUSAN ADAMS 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	SECRETARY 0.10	0.	0.	0.
SANDRA SEGERSTROM DANIELS 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	DIRECTOR 0.10	0.	0.	0.

THE SEGERSTROM FOUNDATION

33-0269599

RUTH ANN MORIARTY
3315 FAIRVIEW ROAD
COSTA MESA, CA 92626

ALT DIRECTOR
0.10

0. 0. 0.

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII

0. 0. 0.

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION
PART XV, LINES 2A THROUGH 2D

STATEMENT 10

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

THE SEGERSTROM FOUNDATION C/O NANCY WEST
3333 BRISTOL STREET
COSTA MESA, CA 92626

FORM AND CONTENT OF APPLICATIONS

THE FOUNDATION PREFERENCES TO RECEIVE A BRIEF LETTER OF INQUIRY THAT INCLUDES A MISSION STATEMENT OF DONEE ORGANIZATION, DESCRIPTION OF HOW REQUESTED GRANT WILL BE USED, AND COPY OF IRC SECTION 501(C)(3) DETERMINATION LETTER. IF THE REQUEST IS WITHIN THE FOUNDATION'S GRANT MAKING GUIDELINES A FORMAL SUBMITTAL WILL BE SOLICITED BY THE FOUNDATION.

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

PROVIDES FINANCIAL SUPPORT PRIMARILY FOR PERFORMING AND CULTURAL ARTS ORGANIZATIONS LOCATED IN ORANGE COUNTY, CALIFORNIA.

Application for Extension of Time To File an
Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete **Part II** unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. THE SEGERSTROM FOUNDATION	Employer identification number (EIN) or 33-0269599
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 3315 FAIRVIEW ROAD	Social security number (SSN)
	City, town or post office, state, and ZIP code For a foreign address, see instructions. COSTA MESA, CA 92626	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MARK HEIM

- The books are in the care of ► **3315 FAIRVIEW ROAD - COSTA MESA, CA 92626**

Telephone No ► **714-546-0110**

FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2013**, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

► calendar year **2012** or► tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 11,642.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 3,142.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$ 8,500.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2013)

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

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

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

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

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions THE SEGERSTROM FOUNDATION	Employer identification number (EIN) or 33-0269599
	Number, street, and room or suite no. If a P.O. box, see instructions. 3315 FAIRVIEW ROAD	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions COSTA MESA, CA 92626	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

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

MARK HEIM

- The books are in the care of ► **3315 FAIRVIEW ROAD - COSTA MESA, CA 92626**

Telephone No ► **714-546-0110**

FAX No ► _____

►

- If the organization does not have an office or place of business in the United States, check this box

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2013**

5 For calendar year **2012**, or other tax year beginning _____, and ending _____

6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

7 State in detail why you need the extension

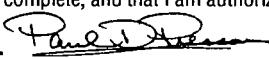
**ADDITIONAL TIME IS REQUESTED IN ORDER TO OBTAIN THE INFORMATION
NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a	\$ 11,642.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$ 11,642.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$ 0.

Signature and Verification must be completed for Part II only.

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

Signature ► _____



Title ► **CPA**

Date ► **8/13/2013**

Form 8868 (Rev. 1-2013)