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Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0052

2012

Open to Public Inspection

For calendar year 2012, or tax year beginning 01-24-2012 , and ending 12-31-2012

Name of foundation
Sam Berman Charitable Foundation

% SHERYL GREENWALD

Number and street (or P O box number if mail is not delivered to street address)
1920 East Hallandale Beach Blvd
Suite 606

Room/suite

City or town, state, and ZIP code
Hallandale Beach, FL 33009

A Employer identification number
59-2812513

B Telephone number (see instructions)
(954) 505-3493

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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 *(from Part II, col. (c), line 16)* ▶$ 15,522,172

J Accounting method ☑ Cash ☐ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis.)

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	0			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	86,808	81,489		
	4	Dividends and interest from securities	298,141	298,136		
	5a	Gross rents	674,554	674,554		
	b	Net rental income or (loss) 367,696				
	6a	Net gain or (loss) from sale of assets not on line 10	955,790			
	b	Gross sales price for all assets on line 6a 7,929,377				
	7	Capital gain net income (from Part IV, line 2)		21,138		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	13,493	12,365		
	12	**Total.** Add lines 1 through 11	2,028,786	1,087,682		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	100,100	75,100		25,000
	14	Other employee salaries and wages	43,628	29,667		13,961
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	56,804	28,402	0	28,402
	b	Accounting fees (attach schedule)	16,850	8,425	0	8,425
	c	Other professional fees (attach schedule)				
	17	Interest	65	65		
	18	Taxes (attach schedule) (see instructions)	73,167	69,657		3,509
	19	Depreciation (attach schedule) and depletion	215,557	215,557		
	20	Occupancy	7,065	7,065		
	21	Travel, conferences, and meetings	1,601	1,601		
	22	Printing and publications				
	23	Other expenses (attach schedule)	418,803	409,339		8,972
	24	**Total operating and administrative expenses.** Add lines 13 through 23	933,640	844,878	0	88,269
	25	Contributions, gifts, grants paid	493,919			493,919
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,427,559	844,878	0	582,188
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	601,227			
	b	**Net investment income** (if negative, enter -0-)		242,804		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	205,623	279,763	279,763
	2 Savings and temporary cash investments	412,263	109,669	109,669
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)	122,463	130,651	136,088
	b Investments—corporate stock (attach schedule)	4,243,630	8,607,011	9,001,340
	c Investments—corporate bonds (attach schedule)	39,716	871,494	926,550
	11 Investments—land, buildings, and equipment basis ▶ 3,855,443			
	Less accumulated depreciation (attach schedule) ▶ 580,635	7,656,210	3,274,808	4,783,333
	12 Investments—mortgage loans	331,225	280,059	280,059
	13 Investments—other (attach schedule)			
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)	646	5,370	5,370
	16 **Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	13,011,776	13,558,825	15,522,172
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)	108,511	54,333	
	23 **Total liabilities** (add lines 17 through 22)	108,511	54,333	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here** ▶ ☐ **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 ▶ ☑ **and complete lines 27 through 31.**			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	12,903,265	13,504,492	
	30 **Total net assets or fund balances** (see page 17 of the instructions)	12,903,265	13,504,492	
	31 **Total liabilities and net assets/fund balances** (see page 17 of the instructions)	13,011,776	13,558,825	

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	12,903,265
2	Enter amount from Part I, line 27a	2	601,227
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	13,504,492
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	13,504,492

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	See Additional Data Table			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table			
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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	See Additional Data Table			
b				
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	21,138
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of 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	522,472	11,755,135	0 044446
2010	442,942	10,262,957	0 043159
2009	802,685	11,730,843	0 068425
2008	79,051	12,838,197	0 006157
2007	0	311,684	0 0

2	**Total** of line 1, column (d).	2	0 162187
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years . . .	3	0 032437
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.	4	12,258,830
5	Multiply line 4 by line 3.	5	397,640
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	2,428
7	Add lines 5 and 6.	7	400,068
8	Enter qualifying distributions from Part XII, line 4.	8	582,188

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 page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ____________ **(attach copy of letter if necessary–see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b			1	2,428
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2			3	2,428
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	2,428
6	Credits/Payments				
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	8,037		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	8,037
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ 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	5,609
11	Enter the amount of line 10 to be **Credited to 2013 estimated tax** ▶ 5,609	**Refunded** ▶		11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*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.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	If "Yes," attach a detailed description of the activities.			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	Yes	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	Yes	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	If "Yes," attach the statement required by General Instruction T.			
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?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ FL			
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*	8b	Yes	
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*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶

14 The books are in care of ▶SHERYL GREENWALD Telephone no ▶(954) 505-3493

Located at ▶1920 EAST HALLANDALE BEACH BLVD 6 Hallandale FL ZIP +4 ▶33009

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

16	At any time during calendar year 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?	16		No

See instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☑ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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		No
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? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
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)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ 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.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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)? (see instructions) ☐ 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)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

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? ☐ 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? **6b** No

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

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? **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
Carole Berman 1920 East Hallandale Beach Blvd Hallandale Beach, FL 33009	Director 1 0	0		
Sheryl Greenwald 1920 East Hallandale Beach Blvd Hallandale Beach, FL 33009	President and Director 40 0	100,100		

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

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances

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

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
Total number of others receiving over $50,000 for professional services. . . . . ▶		

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

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3. . . . . ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	7,161,856
b	Average of monthly cash balances	1b	530,008
c	Fair market value of all other assets (see instructions)	1c	4,753,649
d	**Total** (add lines 1a, b, and c)	1d	12,445,513
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	12,445,513
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	186,683
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	12,258,830
6	**Minimum investment return.** Enter 5% of line 5	6	612,942

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	612,942
2a	Tax on investment income for 2012 from Part VI, line 5	2a	2,428		
b	Income tax for 2012 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	2,428
3	Distributable amount before adjustments Subtract line 2c from line 1			3	610,514
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	610,514
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	610,514

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	582,188
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	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	582,188
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	2,428
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	579,760

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				610,514
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only.			493,919	
b Total for prior years 2010 , 2009 , 2008				
3 Excess distributions carryover, if any, to 2012				
a From 2007.				
b From 2008.				
c From 2009.				
d From 2010.				
e From 2011. 0				
f **Total** of lines 3a through e.	0			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ $ 582,188				
a Applied to 2011, but not more than line 2a			493,919	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2012 distributable amount.				88,269
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2012 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	0			0
6 **Enter the net total of each column as indicated below:**				
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.				
d Subtract line 6c from line 6b Taxable amount —see instructions				
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				522,245
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2008.				
b Excess from 2009.				
c Excess from 2010.				
d Excess from 2011.				
e Excess from 2012. 0				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling. . . . . . . ▶

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

	Tax year	Prior 3 years			
	(a) 2012	**(b)** 2011	**(c)** 2010	**(d)** 2009	**(e) Total**
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization 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))

NA

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

NA

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

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

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				493,919
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
1 Program service revenue	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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	86,808	
4 Dividends and interest from securities. . . .			14	298,141	
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			16	367,696	
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	955,790	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a OTHER INCOME		-4,256	14	17,749	
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		-4,256		1,726,184	

13 Total. Add line 12, columns (b), (d), and (e). **13** 1,721,928

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

******	2013-11-15	******
Signature of officer or trustee	Date	Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
Kenneth J Strauss CPA	Kenneth J Strauss CPA			

Firm's name ▶ BERKOWITZ POLLACK BRANT LLP

Firm's EIN ▶

Firm's address ▶ 200 S BISCAYNE BLVD SIXTH FLOOR MIAMI, FL 33131

Phone no (305) 379-7000

TY 2012 Other Assets Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DUE FROM CAROLE BERMAN	529	0	0
PAYROLL TAX CREDIT	117	0	0
SECURITIES SOLD NOT REPORTED			
ON 1099		5,370	5,370

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
ATTACHMENT A			
ATTACHMENT B			
ATTACHMENT C			
ATTACHMENT D			
863 SHS MARKET VECTORS		2012-05-23	2012-10-10
3739 716 SHS TMPLTN GLBL BD FD			2012-10-09
ATTACHMENT E		2012-07-17	2012-12-10
ATTACHMENT F			
ATTACHMENT G			
ATTACHMENT H			
KINDER MORGAN		2012-12-31	2012-12-31
ATTACHMENT I			
ATTACHMENT J			
CAPITAL GAIN DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
1,210,403		1,173,515	36,888
435,686		429,653	6,033
27,971		27,821	150
5,004		4,159	845
45,039		38,273	6,766
50,000		46,410	3,590
641		642	-1
433,446		442,794	-9,348
555,101		600,708	-45,607
1,303		1,383	-80
0		11	-11
24,313		24,794	-481
19,006		17,576	1,430
			16,597

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** 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	
			36,888
			6,033
			150
			845
			6,766
			3,590
			-1
			-9,348
			-45,607
			-80
			-11
			-481
			1,430

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Jewish Federation of Broward County 5890 South Pine Island Road Davie, FL 33328	NONE	501(c)(3)	Donation	104,106
National Multiple Sclerosis Society 7933 NW 53rd Street Miami, FL 33166	NONE	501(c)(3)	Donation	15,000
Junior Achievement of Greater Miami Inc 13490 NW 7th Ave Miami, FL 33161	NONE	501(c)(3)	Donation	40,000
Miami Lighthouse for the Blind 601 SW 8th Avenue Miami, FL 33130	NONE	501(c)(3)	Donation	15,000
University School of Nova SE university 3375 SW 75 Avenue Fort Lauderdale, FL 33314	NONE	501(c)(3)	Donation	25,000
Holocaust Documentation & Educa Center 2031 Harrison Street Hollywood, FL 33020	NONE	501(c)(3)	Donation	50,000
Kesher LD Inc 18900 NE 25th Avenue Miami, FL 33180	NONE	501(c)(3)	Donation	3,600
Boys & Girls Clubs of Broward County 877 NW 61st Street Fort Lauderdale, FL 33309	NONE	501(c)(3)	Donation	45,000
Temple Sinai of North Dade 18801 NE 22nd Ave Miami, FL 33180	NONE	501(c)(3)	Donation	7,713
Jewish Adoption & Foster Care Options 4200 North University Drive Sunrise, FL 33351	NONE	501(c)(3)	Donation	10,000
Crohns & Colitis Foundation of America 386 Park Avenue South 17th Floor New York, NY 10016	NONE	501(c)(3)	Donation	1,000
Jewish Family & Community Service 6261 Dupont Station Court East Jacksonville, FL 32217	NONE	501(c)(3)	Donation	60,000
PACE Center for Girls 2225 North Andrews Avenue Wilton Manors, FL 33311	NONE	501(c)(3)	Donation	12,500
Take Stock in Children 8600 NW 36th Street Suite 500 Miami, FL 33166	NONE	501(c)(3)	Donation	5,000
Daniel D Cantor Sr Center 5000 N Nob Hill Road Sunrise, FL 33351	NONE	501(c)(3)	DONATIONS	1,500

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Greater Miami Jewish Federation 4200 Biscayne Blvd Miami, FL 33137	NONE	501(c)(3)	DONATIONS	22,000
Jewish Reconstructionist Camping Corp 1 Pine Grove Road South Sterling, PA 18460	NONE	501(c)(3)	DONATIONS	10,000
Orloff CAJE of Broward County Inc 5890 South Pine Island Road Davie, FL 33328	NONE	501(c)(3)	DONATIONS	7,500
Russell Life Skills & Reading Foundation Inc 5400 S University Drive Suite 506 Davie, FL 33328	NONE	501(c)(3)	DONATIONS	4,500
Syracuse University 900 South Crouse Avenue Syracuse, NY 13244	NONE	501(c)(3)	DONATIONS	7,500
University of Florida Foundation Inc 3205 College Ave Davie, FL 33314	NONE	501(c)(3)	DONATIONS	30,000
University of Miami 1320 S Dixie Hwy Coral Gables, FL 33146	NONE	501(c)(3)	DONATIONS	10,000
Voices for Children of Broward Co Inc 10097 Cleary Boulevard 70 Plantation, FL 33324	NONE	501(c)(3)	DONATIONS	3,500
David Lawrence CTR PTA 15000 Bay Vista Blvd North Miami, FL 33181	NONE	501(c)(3)	DONATIONS	3,500
Total . . . . ▶ **3a**				493,919

TY 2012 Accounting Fees Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BERKOWITZ POLLACK & BRANT CPA	16,850	8,425		8,425

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2012 Depreciation Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
LAND 5325-5331 159	2007-12-27	120,000		L					
LAND 5330-5340 164	2007-12-27	174,000		L					
LAND 16005 52AVE	2007-12-27	267,000		L					
LAND 16115 52AVE	2007-12-27	446,000		L					
BLDG 5325 NW 159TH	2007-12-27	813,462	83,428	M39		19,988			
BLDG 5330 NW 164TH	2007-12-27	1,179,519	120,972	M39		28,983			
BLDG 16085 NW 52AV	2007-12-27	1,809,952	185,628	M39		17,403			
BLDG 16115 NW 52AV	2007-12-27	3,023,365	310,076	M39		77,519			
IMPROV NW 159TH	2007-12-27	103,869	41,548	SL	10	9,954			
IMPROV 5330 164TH	2007-12-27	150,622	60,248	SL	10	14,435			
IMPROV 16085 52ND	2007-12-27	231,127	92,452	SL	10	8,667			
IMPROV 16115 52ND	2007-12-27	386,078	154,432	SL	10	38,608			

TY 2012 Investments Corporate Bonds Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Name of Bond	End of Year Book Value	End of Year Fair Market Value
MORGAN STANLEY 52236-12	0	0
MORGAN STANLEY- 113330	34,020	35,564
MORGAN STANLEY- 113329	97,758	130,170
MORGAN STANLEY- 113206	739,716	760,816

TY 2012 Investments Corporate Stock Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Name of Stock	End of Year Book Value	End of Year Fair Market Value
LPL FINANCIAL	544,066	546,412
MORGAN STANLEY- 53023-17	0	0
MORGAN STANLEY- 52368-12	0	0
MORGAN STANLEY- 52369-12	0	0
MORGAN STANLEY- 113300	558,412	643,521
MORGAN STANLEY- 113329	2,084,501	2,167,505
MORGAN STANLEY- 113206	651,218	680,734
MERRILL LYNCH- 02114	4,768,814	4,963,168

TY 2012 Investments Government Obligations Schedule

Name:	Sam Berman Charitable Foundation
EIN:	59-2812513
US Government Securities - End of Year Book Value:	
US Government Securities - End of Year Fair Market Value:	
State & Local Government Securities - End of Year Book Value:	130,651
State & Local Government Securities - End of Year Fair Market Value:	136,088

TY 2012 Land, Etc. Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

TY 2012 Legal Fees Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MJ STONE & ASSOCIATES PA	47,654	23,827		23,827
SONN & MITTLEMAN PA	9,150	4,575		4,575

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TY 2012 Other Expenses Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADVERTISING EXPENSE	1,852	1,852		
COMMISSIONS	176,518	176,518		
COMPUTER EXPENSE	1,414	1,414		
CONTRACT LABOR	3,703	3,703		
DUES AND SUBSCRIPTIONS	860	860		
INSURANCE GENERAL	92,162	92,162		
OFFICE EXPENSE	1,238	619		619
POSTAGE	1,525	763		763
REPAIRS AND MAINTENANCE	36,868	36,868		
SECURITY	765	765		
TELEPHONES	3,198	1,599		1,599
UTILITIES	5,432	5,432		
PERMITS	3,972	3,972		
FINES	100			
BUILDING INSPECTIONS	2,845	2,845		
ADVISORY FEES	53,448	53,448		
REAL ESTATE COMMISSION	4,860	4,860		
MEALS & ENTERTAINMENT	748	374		
2% PORTFOLIO EXPENSE (K-1)	19	19		
NON-DEDUCTIBLE EXPENSES (K-1)	19			
SECTION 59(E)(2) EXPENDITURES	1,937	1,937		
SEC 1256 CONT & STRADDL (K-1)	4,404	4,404		
MISCELLANEOUS	1,589	1,589		
HEALTH INSURANCE	19,327	13,336		5,991

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TY 2012 Other Income Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
MSSB-52368	2,640	2,640	
MS-113329	11,095	11,095	
MS-113330	15	15	
MS-113206	283	283	
Money Fund Earnings	59	59	
Non-dividend Distributions	1,128		
Deposit Adjustment	178	178	
Royalties	87	87	
Section 988 Gain	52	52	
Ordinary income/loss form k-1's			
Kinder Morgan Energy Partners	-437	-437	
Linn Energy, LLC	695	695	
Magellan Midstream Partners	-89	-89	
Plains All American Pipeline LP	-125	-125	
Suburban Propane Partners, LP	-529	-529	
Vanguard Natural Resources, LLC	843	843	
ML Winton Futures Access, LLC	-2,402	-2,402	

TY 2012 Other Liabilities Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Description	Beginning of Year - Book Value	End of Year - Book Value
SECURITY DEPOSITS	101,485	51,933
PAYROLL TAX LIABILITIES	723	84
SALES TAX PAYABLE	6,303	2,316

TY 2012 Taxes Schedule

Name: Sam Berman Charitable Foundation

EIN: 59-2812513

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	11,321	7,811		3,509
LICENSES	1,705	1,705		
FOREIGN TAXES	1,196	1,196		
TAXES	58,945	58,945		