



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-PF**

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

OMB No 1545-0052

2012Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2012 or tax year beginning , and ending

Name of foundation JACK AND FLORENCE BERLIN FOUNDATION A DELAWARE NON PROFIT CORPORATION		A Employer identification number 72-1551106	
Number and street (or P O box number if mail is not delivered to street address) 29853 WESTLINK DRIVE		Room/suite 	
City or town, state, and ZIP code MENIFEE CA 92584-8840		B Telephone number (see instructions) 951-679-8456	
G Check all that apply <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change </div> <div> <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change </div> </div>		C If exemption application is pending, check here <input type="checkbox"/> D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 7,303,189		J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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)
<div style="writing-mode: vertical-rl; transform: rotate(180deg); position: absolute; left: -40px; top: 50px;">845 Revenue</div> <div style="border: 1px solid black; padding: 5px; position: absolute; left: -40px; top: 50px; font-size: 8px;"> RECEIVED AUG 29 2013 GOLDEN UT </div>	1 Contributions, gifts, grants, etc., received (attach schedule) 2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B 3 Interest on savings and temporary cash investments 4 Dividends and interest from securities 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 b Capital gain-net income (from Part IV, line 2) 8 Net short-term capital gain 9 Income modifications 10a Gross sales less returns and allowances b Less: Cost of goods sold b Gross profit or (loss) (attach schedule)	2,016 91,309 322,002 219,520 21,387 21,387 0 0 0	141 91,309 322,002 21,387	2,016 91,309 322,002 219,520 21,387 0 0 0	0
	11 Other income (attach schedule) STMT 1	11	11	11	
	12 Total. Add lines 1 through 11	436,725	434,850	415,338	
<div style="writing-mode: vertical-rl; transform: rotate(180deg); position: absolute; left: -40px; top: 650px;">Operating and Administrative Expenses</div>	13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits 16a Legal fees (attach schedule) b Accounting fees (attach schedule) STMT 2 c Other professional fees (attach schedule) STMT 3 17 Interest 18 Taxes (attach schedule) (see instructions) STMT 4 19 Depreciation (attach schedule) and depletion STMT 5 20 Occupancy 21 Travel, conferences, and meetings 22 Printing and publications 23 Other expenses (att sch) STMT 6 24 Total operating and administrative expenses. Add lines 13 through 23 25 Contributions, gifts, grants paid 26 Total expenses and disbursements. Add lines 24 and 25 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-)	0 6,205 21,848 42,170 3,130 28,287 31,678 133,318 257,200 390,518 46,207 304,940 285,428	3,645 21,090 42,170 3,040 28,287 31,678 129,910 129,910 129,910	2,560 758 90	3,408 257,200 260,608

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2012)

324

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash – non-interest-bearing	53,402	159,776	159,776
	2	Savings and temporary cash investments	159,169	124,507	124,507
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (att schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments – U S and state government obligations (attach schedule) STMT 7	25,535	25,535	25,535
	b	Investments – corporate stock (attach schedule) SEE STMT 8	1,720,513	1,837,922	1,910,843
	c	Investments – corporate bonds (attach schedule) SEE STMT 9	304,973	313,107	312,147
	11	Investments – land, buildings, and equipment basis ▶ 2,822,139 Less accumulated depreciation (attach sch) ▶ STMT 10 323,595	2,522,910	2,498,544	4,397,981
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule) SEE STATEMENT 11	478,850	478,850	372,400
	14	Land, buildings, and equipment basis ▶ 16,855 Less accumulated depreciation (attach sch) ▶ STMT 12 16,855			
Liabilities	15	Other assets (describe ▶ SEE STATEMENT 13)	6,065		
	16	Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)	5,271,417	5,438,241	7,303,189
	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ SEE STATEMENT 14)	1,262,029	1,382,646	
	23	Total liabilities (add lines 17 through 22)	1,262,029	1,382,646	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input checked="" type="checkbox"/>			
	24	Unrestricted	4,009,388	4,055,595	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input type="checkbox"/>			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see instructions)	4,009,388	4,055,595	
	31	Total liabilities and net assets/fund balances (see instructions)	5,271,417	5,438,241	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	4,009,388
2	Enter amount from Part I, line 27a	2	46,207
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	4,055,595
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	4,055,595

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 21,387			21,387
b			
c			
d			
e			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			21,387
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	21,387
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2011	249,209	5,287,622	0.047131
2010	200,705	5,034,630	0.039865
2009	239,583	4,623,140	0.051823
2008	197,852	4,234,644	0.046722
2007	107,417	4,192,826	0.025619

2 Total of line 1, column (d)	2	0.211160
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	0.042232
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	5,696,045
5 Multiply line 4 by line 3	5	240,555
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3,049
7 Add lines 5 and 6	7	243,604
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	260,608

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	3,049
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	3,049
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	3,049
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	2,130
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	1,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	3,130
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	81
11	Enter the amount of line 10 to be Credited to 2013 estimated tax 81 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) DE		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

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

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A <input type="checkbox"/>	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? N/A	1c	
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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) N/A	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? <input type="checkbox"/> Yes <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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?	N/A		5b
	Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/>		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	N/A <input type="checkbox"/> Yes <input type="checkbox"/> No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d)			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			6b
	If "Yes" to 6b, file Form 8870			X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A		7b

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 15				

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

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

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

0

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

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

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

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

	Expenses
1 N/A	
2	
3	
4	

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

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

	Amount
1 N/A	
2	
All other program-related investments See instructions 3	

Total. Add lines 1 through 3 ▶

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	2,306,675
b	Average of monthly cash balances	1b	226,732
c	Fair market value of all other assets (see instructions)	1c	3,249,380
d	Total (add lines 1a, b, and c)	1d	5,782,787
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	5,782,787
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	86,742
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,696,045
6	Minimum investment return. Enter 5% of line 5	6	284,802

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	284,802
2a	Tax on investment income for 2012 from Part VI, line 5	2a	3,049
b	Income tax for 2012 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	3,049
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	281,753
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	281,753
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	281,753

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	260,608
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	260,608
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	3,049
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	257,559

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				281,753
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			256,911	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2012				
a From 2007				
b From 2008				
c From 2009				
d From 2010				
e From 2011				
f Total of lines 3a through e				
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 260,608				
a Applied to 2011, but not more than line 2a			256,911	
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				3,697
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount – see instructions				
e Undistributed income for 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				278,056
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				
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				

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 foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)					
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	Tax year	Prior 3 years			(e) Total
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	

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

1 Information Regarding Foundation Managers: a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2)) N/A	
b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest N/A	
2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs: Check here <input checked="" type="checkbox"/> 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 N/A	
b The form in which applications should be submitted and information and materials they should include N/A	
c Any submission deadlines N/A	
d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors N/A	

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year SEE STATEMENT 16				257,200
Total			3a	257,200
b Approved for future payment N/A				
Total			3b	

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
OTHER INCOME	\$ 11	\$ 11	\$ 11
TOTAL	\$ 11	\$ 11	\$ 11

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTANT	\$ 5,120	\$ 2,560	\$ 2,560	\$ 2,560
SHOPPING CENTER - PORTALES	1,085	1,085	1,085	
TOTAL	\$ 6,205	\$ 3,645	\$ 3,645	\$ 2,560

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT FEES	\$ 21,090	\$ 21,090	\$ 21,090	
PROFESSIONAL FEES	758			758
TOTAL	\$ 21,848	\$ 21,090	\$ 21,090	\$ 758

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
PROPERTY TAXES - TYLER ROAD	\$ 1,460	\$ 1,460	\$ 1,460	
STATE OF CALIFORNIA	90			90
INTERNAL REVENUE SERVICE	1,580	1,580	1,580	
TOTAL	\$ 3,130	\$ 3,040	\$ 3,040	\$ 90

72-1551106

Federal Statements

FYE: 12/31/2012

Statement 5 - Form 990-PF, Part I, Line 19 - Depreciation

Description			Date Acquired	Cost Basis		
Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income	
SHOPPING CENTER (50%)			6/26/04	\$ 364,785		
\$ 70,545 S/L		39	\$ 9,354	\$ 9,354	9,354	
SPRINKLER SYSTEM (50%)			5/25/04	13,085		
12,074 S/L		15	436	436	436	
LAND (50%)			6/26/04	60,000		
		0				
GAS/ELECTRIC UNIT (50%)			9/20/07	7,926		
2,802 S/L		15	529	529	529	
GAS/ELECTRIC UNIT (50%)			10/01/07	7,926		
2,643 S/L		15	529	529	529	
AIR/HEAT UNIT (50%)			10/24/07	5,815		
1,941 S/L		15	387	387	387	
AIR/HEAT UNIT (50%)			10/24/07	5,815		
1,941 S/L		15	387	387	387	
FENCE			8/12/07	1,182		
418 S/L		15	79	79	79	
GAS/ELECTRIC UNIT (50%)			1/14/08	11,630		
7,434 S/L		15	387	387	387	
AIR/HEAT UNIT (50%)			2/20/08	5,815		
3,717 S/L		15	194	194	194	
CABINETS/MILLWORK			6/26/04	1,548		
1,548 S/L		5				
MOLDINGS			6/26/04	1,004		
1,004 S/L		5				
HVAC			6/26/04	3,666		
3,666 S/L		5				
VCT			6/26/04	33,683		
33,683 S/L		5				
SEALED CONCRETE			6/26/04	907		
907 S/L		5				
FLOORING - CARPET			6/26/04	16,636		
16,636 S/L		5				
QUARRY TILE			6/26/04	1,286		
1,286 S/L		5				
WALL FINISHES			6/26/04	6,029		
6,029 S/L		5				
RAISED WOOD PANELING			6/26/04	3,100		
3,100 S/L		5				
INTERIOR WALLS			6/26/04	3,015		
3,015 S/L		5				
FIRE EXTINGUISHER & CAB			6/26/04	1,218		
1,218 S/L		5				
EMERGENCY LIGHTING			6/26/04	1,304		
1,304 S/L		5				
COMMUNICATION/ELEC			6/26/04	11,221		
11,221 S/L		5				
SECURITY / EXT. LIGHTING			6/26/04	1,321		
1,321 S/L		5				
FRP WALL PANELS			6/26/04	814		
814 S/L		5				

72-1551106

Federal Statements

FYE: 12/31/2012

Statement 5 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description			Date Acquired	Cost Basis		
Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income	
CANOPIES/AWNINGS/GUTTER			6/26/04	\$ 12,583		
\$ 12,583 S/L		5	\$	\$		
OVERHEAD DOORS/DOCK ACC			6/26/04	407		
407 S/L		5				
CEILING FANS			6/26/04	649		
649 S/L		5				
MISC. STEEL PRODUCTS			6/26/04	1,492		
1,492 S/L		5				
CLIMATE CONTROLLED VESTIBULE			6/26/04	6,056		
6,056 S/L		5				
SURVEILANCE SYSTEM			6/26/04	2,194		
2,194 S/L		5				
DOCK EQUIPMENT			6/26/04	1,531		
1,531 S/L		7				
SITE PREPARATION			6/26/04	6,981		
3,491 S/L		15	466	466	466	
TEMPORARY POWER			6/26/04	1,022		
510 S/L		15	68	68	68	
SITE DRAINAGE			6/26/04	4,772		
2,385 S/L		15	318	318	318	
PAVING/DRIVEWAYS/MISC FOUND			6/26/04	41,925		
20,965 S/L		15	2,795	2,795	2,795	
EXTERIOR SIGNAGE			6/26/04	2,467		
1,230 S/L		15	165	165	165	
PARKING LOT STRIPING/ BARRIERS			6/26/04	795		
397 S/L		15	53	53	53	
SIDEWALKS / CURBS			6/26/04	2,899		
1,448 S/L		15	194	194	194	
SECURITY LIGHTING POLES			6/26/04	1,670		
833 S/L		15	112	112	112	
LOADING DOCK			6/26/04	1,020		
510 S/L		15	68	68	68	
WINDSCREENS (50%)			1/21/09	1,015		
800 S/L		5	101	101	101	
FLOORING (50%)			12/10/09	8,406		
5,990 S/L		5	840	840	840	
HEATING A/C UNIT (50%)			3/12/09	9,850		
7,757 S/L		5	985	985	985	
IMPROVEMENTS - GROCERY STORE (50%)			12/08/11	26,372		
26,372 S/L		15				
REMODEL VACANT STORE			8/10/12	3,920		
S/L		39	38	38	38	
BUILDING - TACO BELL			3/31/11	239,070		
4,732 S/L		39	5,976	5,976	5,976	
LAND - TACO BELL			3/31/11	892,529		
		0				
BUILDING - DEL TACO			4/01/11	153,005		
2,709 S/L		39	3,826	3,826	3,826	
LAND - DEL TACO			4/01/11	828,777		
		0				

Federal Statements

Statement 5 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description			Date Acquired	Cost Basis	
Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
TOTAL				\$ 2,822,138	
\$ 295,308			\$ 28,287	\$ 28,287	\$ 28,287

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

Description			Date Acquired			
Cost Basis	Prior Year Amortization	Life	Current Year Amortization	Net Investment Income	Adjusted Net Income	COGS
LEASE RENEWAL (50%) \$ 543	543	3	\$	5/05/04	\$	
LEASE RENEWAL (50%) 310	310	3		11/12/04		
ORGANIZATION COSTS 16,855	16,855	5		1/01/04		
TOTAL \$ 17,708	\$ 17,708		\$ 0	\$ 0	\$ 0	

Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
SHOPPING CENTER - PORTALES	\$	\$	\$	\$
REPAIRS & MAINTENANCE	8,585	8,585	8,585	
INSURANCE	9,578	9,578	9,578	
UTILITIES	2,873	2,873	2,873	
PROPERTY TAXES	5,758	5,758	5,758	
MANAGEMENT COSTS	3,510	3,510	3,510	
MEALS & ENTERTAINMENT (50%)	56	56	56	
SUPPLIES	9	9	9	
TRAVEL	555	555	555	

Federal Statements

Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses (continued)

<u>Description</u>					
	<u>Total</u>	<u>Net</u>	<u>Adjusted</u>	<u>Charitable</u>	
		<u>Investment</u>	<u>Net</u>	<u>Purpose</u>	
MISCELLANEOUS	\$ 16	\$ 16	\$ 16		
EXPENSES					
TYLER ROAD MAINTENANCE	500	500	500		
BANK CHARGES	204	204	204		
OFFICE SUPPLIES	34	34	34		
TOTAL	\$ <u>31,678</u>	\$ <u>31,678</u>	\$ <u>31,678</u>	\$ <u>0</u>	

Federal Statements

Statement 7 - Form 990-PF, Part II, Line 10a - US and State Government Investments

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

Statement 8 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
INVESTMENTS - STOCK	\$ 1,720,513	\$ 1,837,922	COST	\$ 1,910,843
TOTAL	\$ 1,720,513	\$ 1,837,922		\$ 1,910,843

Statement 9 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
SHORT TERM BOND FUND	\$ 304,973	\$ 313,107	COST	\$ 312,147
TOTAL	\$ 304,973	\$ 313,107		\$ 312,147

Statement 10 - Form 990-PF, Part II, Line 11 - Land, Building, and Equipment Investments

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
LAND, BUILDINGS, AND EQUIPMENT	\$ 2,522,910	\$ 2,822,139	\$ 323,595	\$ 4,397,981
TOTAL	\$ 2,522,910	\$ 2,822,139	\$ 323,595	\$ 4,397,981

Federal Statements

Statement 11 - Form 990-PF, Part II, Line 13 - Other Investments

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

Statement 12 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

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

Statement 13 - Form 990-PF, Part II, Line 15 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Fair Market Value</u>
DUE FROM PORTALES	\$ 6,065	\$	\$
TOTAL	<u>\$ 6,065</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement 14 - Form 990-PF, Part II, Line 22 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
LOAN PAYABLE TO MERRILL LYNCH	\$ 1,262,029	\$ 1,304,198
DUE TO / FROM PORTALES		78,448
TOTAL	<u>\$ 1,262,029</u>	<u>\$ 1,382,646</u>

Federal Statements

**Statement 15 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees,
Etc.**

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
MARY E. BERLIN 29853 WESTLINK DRIVE MENIFEE CA 92584	SEC. / DIR.	20.00	0	0	0
PATRICE E. BERRY 1 WREN LITTLETON CO 80127	PRES. / DIR.	10.00	0	0	0
MARK S. BERRY 1 WREN LITTLETON CO 80127	DIRECTOR	1.00	0	0	0
JEFFREY H. BERLIN 20 TIMBER RIDGE CHAGRIN FALLS OH 44022	TREAS/ DIRE	5.00	0	0	0
SHELIA BERLIN 20 TIMBER RIDGE CHAGRIN FALLS OH 44022	DIRECTOR	1.00	0	0	0
MARK ALLEN 5051 SAN AQUARIO SAN DIEGO CA 92109	DIRECTOR	1.00	0	0	0

Federal Statements**Statement 15 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees,
Etc. (continued)**

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
MARCI ALLEN 3318 BAYSIDE WALK SAN DIEGO CA 92109	DIRECTOR	1.00	0	0	0
MIMI ALLEN 11778 CARMEL CREEK ROAD, #C205 SAN DIEGO CA 92130	DIRECTOR	1.00	0	0	0

72-1551106

Federal Statements

FYE: 12/31/2012

Statement 16 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name		Address	Address	
Relationship	Status	Purpose	Amount	
ALLIED JEWISH FEDERATION COLORADO		300 SOUTH DAHLIA STREET	DENVER CO 80246	
N/A	PUB CHARITY	HUMANITARIAN EFFORTS - ANNUAL CAMP.	20,000	
AMERICAN ASSOC. BEN-GURION UNIV.		9911 WEST PICO BLVD	LOS ANGELES CA 90035	
N/A	PUB CHARITY	EDUCATIONAL - GEN SCHOLARSHIP	25,000	
AMERICAN FRIENDS TEL AVIV UNIV.		39 BROADWAY SUITE 1510	NEW YORK NY 10006	
N/A	PUB CHARITY	CANCER RESEARCH / EDUCATION	25,000	
ANTI-DEFAMATION LEAGUE		605 THIRD AVENUE	NEW YORK NY 10158-3560	
N/A	PUB CHARITY	EDUCATIONAL PROGRAMS	8,000	
HEBREW ACADEMY		14401 WILLOW LANE	HUNTINGTON BEACH CA 926	
N/A	PUB CHARITY	EDUCATIONAL PROGRAMS	20,200	
JEWISH FAMILY SERVICES		3201 SOUTH TAMARAC DRIVE	DENVER CO 80231	
N/A	PUB CHARITY	HUMANITARIAN EFFORTS	40,000	
JEWISH FEDERATION OF CLEVELAND		25701 SCIENCE PARK DR	CLEVELAND OH 44122	
N/A	PUB CHARITY	HUMANITARIAN EFFORTS	17,000	
ORT AMERICA		75 MAIDEN LANE 10TH FL	NEW YORK NY 10038	
N/A	PUB CHARITY	EDUCATIONAL PROGRAMS	10,000	
ISRAEL AIR FORCE CENTER FOUNDATION		P.O. BOX 492	WILLOW GROVE PA 19090	
N/A	PUB CHARITY	EDUCATION- RESEARCH- HUMANITARIAN	25,000	
NEGEV FOUNDATION		2121 S. GREEN RD STE 210	CLEVELAND OH 44121	
N/A	PUB CHARITY	HUMANITARIAN EFFORTS - NEGEV	25,000	
TEMPLE JUDEA OF LAGUNA HILLS		24512 MOULTON PARKWAY	LAGUNA WOODS CA 92637	
N/A	PUB CHARITY	HUMANITARIAN EFFORTS	4,000	
SAMUEL WAXMAN CANCER RESEARCH FOUND		420 LEXINGTON AVE STE 825	NEW YORK NY 10170	
N/A	PUB CHARITY	CANCER RESEARCH	37,000	
LEUKEMIA & LYMPHOMA SOCIETY		6033 W. CENTURY BL ST 300	LOS ANGELES CA 90045	
N/A	PUB CHARITY	CANCER RESEARCH	500	
NATIONAL JEWISH HEALTH		1400 JACKSON ST	DENVER CO 80206	
		RESEARCH / EDUCATION	500	
TOTAL			257,200	

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2012Attachment
Sequence No **179**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

JACK AND FLORENCE BERLIN FOUNDATION
A DELAWARE NON PROFIT CORPORATION

Identifying number

72-1551106

Business or activity to which this form relates

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12	13	

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	18,447
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property	08/10/12	3,920	39 yrs	MM	S/L	38
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	18,485
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2012Attachment
Sequence No **179**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

JACK AND FLORENCE BERLIN FOUNDATION
A DELAWARE NON PROFIT CORPORATION

Identifying number

72-1551106

Business or activity to which this form relates

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12	13	

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	5,976
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	5,976
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2012

Attachment Sequence No **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

**JACK AND FLORENCE BERLIN FOUNDATION
A DELAWARE NON PROFIT CORPORATION**

Identifying number

72-1551106

Business or activity to which this form relates

DEL TACO PROPERTY

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	3,826
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	3,826
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

Form 8868 (Rev 1-2013)

Page **2**

- 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 JACK AND FLORENCE BERLIN FOUNDATION A DELAWARE NON PROFIT CORPORATION	Employer identification number (EIN) or 72-1551106
	Number, street, and room or suite no If a P O box, see instructions 29853 WESTLINK DRIVE	Social security number (SSN)
	City, town or post office, state, and ZIP code For a foreign address, see instructions MENIFEE CA 92584-8840	

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

04

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.

DANIEL L. SMITH, CPA

- The books are in the care of **▶ 139 S. BEVERLY DR #315 BEVERLY HILLS**

CA 90212

Telephone No **▶ 310-271-9037**

FAX No **▶ 310-271-9107**

- 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 **11/15/13**

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 NEEDED TO GATHER AND COMPILE ALL THE INFORMATION NECESSARY TO FILE AN 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	\$	3,130
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	\$	2,130
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	\$	1,000

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 **▶ Daniel L Smith**

Title **▶ CPA**

Date **▶ 8/7/13**

Form **8868** (Rev 1-2013)