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Form **990-PF****Return of Private Foundation**  
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

**2014**Department of the Treasury  
Internal Revenue Service▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

Open to Public Inspection

For calendar year 2014 or tax year beginning , and ending

Name of foundation <b>JACK AND FLORENCE BERLIN FOUNDATION A DELAWARE NON PROFIT CORPORATION</b>		A Employer identification number <b>72-1551106</b>
Number and street (or P O box number if mail is not delivered to street address) <b>29853 WESTLINK DRIVE</b>	Room/suite	B Telephone number (see instructions) <b>951-679-8456</b>
City or town, state or province, country, and ZIP or foreign postal code <b>MENIFEE CA 92584-8840</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ <b>7,369,832</b>	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
(Part I, 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)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	1,931	56	1,931	
	4 Dividends and interest from securities	74,459	70,483	74,459	
	5a Gross rents	296,819	296,819	296,819	
	b Net rental income or (loss) <b>196,747</b>				
	6a Net gain or (loss) from sale of assets not on line 10	24,112			
	b Gross sales price for all assets on line 6a <b>29,198</b>				
	7 Capital gain net income (from Part IV, line 2)		24,112		
	8 Net short-term capital gain			0	
	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)					
12 Total. Add lines 1 through 11	397,321	391,470	373,209		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) <b>STMT 1</b>	5,812	3,317	3,317	2,495
	c Other professional fees (attach schedule) <b>STMT 2</b>	21,290	20,888	20,888	402
	17 Interest	43,726	43,726	43,726	
	18 Taxes (attach schedule) (see instructions) <b>STMT 3</b>	2,722	2,712	2,712	10
	19 Depreciation (attach schedule) and depletion <b>STMT 4</b>	26,999	26,999	26,999	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch) <b>STMT 5</b>	29,475	29,475	29,475	
	24 Total operating and administrative expenses. Add lines 13 through 23	130,024	127,117	127,117	2,907
	25 Contributions, gifts, grants paid	283,500			283,500
26 Total expenses and disbursements. Add lines 24 and 25	413,524	127,117	127,117	286,407	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-16,203				
b Net investment income (if negative, enter -0-)		264,353			
c Adjusted net income (if negative, enter -0-)			246,092		

For Paperwork Reduction Act Notice, see instructions.

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<b>Part II Balance Sheets</b> 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
<b>Assets</b>	1 Cash – non-interest-bearing	217,837	290,211	290,211
	2 Savings and temporary cash investments	114,523	93,667	93,667
	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 ▶	0		
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U S and state government obligations (attach schedule) <b>STMT 6</b>	25,535	25,535	25,535
	b Investments – corporate stock (attach schedule) <b>SEE STMT 7</b>	1,869,015	1,945,896	1,874,772
	c Investments – corporate bonds (attach schedule) <b>SEE STMT 8</b>	318,665	324,104	318,990
	11 Investments – land, buildings, and equipment, basis ▶ <b>2,822,139</b> Less: accumulated depreciation (attach sch) ▶ <b>STMT 9 378,938</b>	2,470,198	2,443,201	4,397,981
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule) <b>SEE STATEMENT 10</b>	478,850	474,061	368,676
	14 Land, buildings, and equipment, basis ▶ <b>16,855</b> Less: accumulated depreciation (attach sch) ▶ <b>0 16,855</b>	0	0	0
15 Other assets (describe ▶ <b>0</b> )				
16 <b>Total assets</b> (to be completed by all filers – see the instructions. Also, see page 1, item I)	<b>5,494,623</b>	<b>5,596,675</b>	<b>7,369,832</b>	
<b>Liabilities</b>	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 ▶ <b>SEE STATEMENT 11</b> )	1,498,318	1,616,573	
23 <b>Total liabilities</b> (add lines 17 through 22)	<b>1,498,318</b>	<b>1,616,573</b>		
<b>Net Assets or Fund Balances</b>	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input checked="" type="checkbox"/>			
	24 Unrestricted	3,996,305	3,980,102	
	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 <b>Total net assets or fund balances</b> (see instructions)	<b>3,996,305</b>	<b>3,980,102</b>	
	31 <b>Total liabilities and net assets/fund balances</b> (see instructions)	<b>5,494,623</b>	<b>5,596,675</b>	

**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	3,996,305
2 Enter amount from Part I, line 27a	2	-16,203
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	3,980,102
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	3,980,102

**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.)
<b>1a TYLER ROAD LAND - 1%</b>		<b>D</b>	<b>06/26/04</b>	<b>08/05/14</b>
<b>b MERRILL LYNCH - LTCGD</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				

  

(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)
<b>a 20,936</b>		<b>5,086</b>	<b>15,850</b>
<b>b 8,262</b>			<b>8,262</b>
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

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))
<b>a</b>			<b>15,850</b>
<b>b</b>			<b>8,262</b>
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

<b>2 Capital gain net income or (net capital loss)</b>	<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>	<b>2</b>	<b>24,112</b>
<b>3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)</b>	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in            Part I, line 8         </div>	<b>3</b>	

**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))
2013	279,700	5,612,752	0.049833
2012	257,559	5,696,045	0.045217
2011	249,209	5,287,622	0.047131
2010	200,705	5,034,630	0.039865
2009	239,583	4,623,140	0.051823

  

<b>2 Total of line 1, column (d)</b>	<b>2</b>	<b>0.233869</b>
<b>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</b>	<b>3</b>	<b>0.046774</b>
<b>4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5</b>	<b>4</b>	<b>5,563,511</b>
<b>5 Multiply line 4 by line 3</b>	<b>5</b>	<b>260,228</b>
<b>6 Enter 1% of net investment income (1% of Part I, line 27b)</b>	<b>6</b>	<b>2,644</b>
<b>7 Add lines 5 and 6</b>	<b>7</b>	<b>262,872</b>
<b>8 Enter qualifying distributions from Part XII, line 4</b> 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	<b>8</b>	<b>286,407</b>

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

<b>1a</b>	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>b</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	<b>1</b>	<b>2,644</b>
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>2</b>	<b>0</b>
<b>3</b>	Add lines 1 and 2	<b>3</b>	<b>2,644</b>
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>	<b>0</b>
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	<b>2,644</b>
<b>6</b>	<b>Credits/Payments:</b>		
<b>a</b>	2014 estimated tax payments and 2013 overpayment credited to 2014	<b>6a</b>	<b>2,300</b>
<b>b</b>	Exempt foreign organizations – tax withheld at source	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>	
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>	<b>2,300</b>
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	<b>9</b>	<b>344</b>
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2015 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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?		<b>X</b>
<b>b</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 <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		<b>X</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?	<b>N/A</b>	
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <b>\$</b> _____ (2) On foundation managers <b>\$</b> _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <b>\$</b> _____		
<b>2</b> 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.		<b>X</b>
<b>3</b> 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		<b>X</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?	<b>N/A</b>	<b>X</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		<b>X</b>
<b>6</b> 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?	<b>X</b>	
<b>7</b> 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	<b>X</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) <b>DE</b>		
<b>b</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	<b>X</b>	
<b>9</b> 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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		<b>X</b>
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		<b>X</b>

**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		<b>X</b>
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		<b>X</b>
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <b>N/A</b>	13	<b>X</b>	
14	The books are in care of ► <b>DANIEL L. SMITH</b> <b>139 S. BEVERLY DRIVE, # 315,</b> Located at ► <b>BEVERLY HILLS</b> CA ZIP+4 ► <b>90212</b> Telephone no ► <b>310-271-9037</b>			
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 2014, 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 FinCEN Form 114, (formerly TD F 90-22.1) If "Yes," enter the name of the foreign country ►	16	Yes	No <b>X</b>

**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	<b>N/A</b>	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 2014?		1c <b>X</b>
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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions)	<b>N/A</b>	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 2014 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 2014.)	<b>N/A</b>	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a <b>X</b>
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 2014?		4b <b>X</b>

**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 4945(d)(4)(A)? (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)? **N/A** ☐ **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? **N/A** ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d)

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** ☒

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? **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 12				

**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
<b>1</b> N/A	
<b>2</b>	
<b>3</b>	
<b>4</b>	

**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
<b>1</b> N/A	
<b>2</b>	
All other program-related investments. See instructions.	
<b>3</b>	
<b>Total.</b> Add lines 1 through 3 <span style="float: right;">▶</span>	

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	<b>2,310,820</b>
<b>b</b>	Average of monthly cash balances	<b>1b</b>	<b>369,517</b>
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	<b>4,531,004</b>
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	<b>7,211,341</b>
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	<b>0</b>
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	<b>1,563,106</b>
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	<b>5,648,235</b>
<b>4</b>	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	<b>4</b>	<b>84,724</b>
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	<b>5,563,511</b>
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	<b>278,176</b>

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	<b>278,176</b>
<b>2a</b>	Tax on investment income for 2014 from Part VI, line 5	<b>2a</b>	<b>2,644</b>
<b>b</b>	Income tax for 2014 (This does not include the tax from Part VI)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	<b>2,644</b>
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	<b>275,532</b>
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	<b>275,532</b>
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	<b>275,532</b>

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	<b>1a</b>	<b>286,407</b>
<b>b</b>	Program-related investments – total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	<b>286,407</b>
<b>5</b>	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)	<b>5</b>	<b>2,644</b>
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	<b>283,763</b>

**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 2013	(c) 2013	(d) 2014
<b>1</b> Distributable amount for 2014 from Part XI, line 7				<b>275,532</b>
<b>2</b> Undistributed income, if any, as of the end of 2014:				
<b>a</b> Enter amount for 2013 only			<b>274,580</b>	
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2014				
<b>a</b> From 2009				
<b>b</b> From 2010				
<b>c</b> From 2011				
<b>d</b> From 2012				
<b>e</b> From 2013				
<b>f</b> Total of lines 3a through e				
<b>4</b> Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ <b>286,407</b>				
<b>a</b> Applied to 2013, but not more than line 2a			<b>274,580</b>	
<b>b</b> Applied to undistributed income of prior years (Election required – see instructions)				
<b>c</b> Treated as distributions out of corpus (Election required – see instructions)				
<b>d</b> Applied to 2014 distributable amount				<b>11,827</b>
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5				
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b				
<b>c</b> 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				
<b>d</b> Subtract line 6c from line 6b Taxable amount – see instructions				
<b>e</b> Undistributed income for 2013. Subtract line 4a from line 2a Taxable amount – see instructions				
<b>f</b> Undistributed income for 2014. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				<b>263,705</b>
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
<b>8</b> Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)				
<b>9</b> Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2010				
<b>b</b> Excess from 2011				
<b>c</b> Excess from 2012				
<b>d</b> Excess from 2013				
<b>e</b> Excess from 2014				

**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 2014, enter the date of the ruling ▶

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

**2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2014	(b) 2013	(c) 2012	(d) 2011	
<b>b</b> 85% of line 2a				
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed				
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities				
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:				
<b>a</b> "Assets" alternative test – enter				
<b>(1)</b> Value of all assets				
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)				
<b>b</b> "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
<b>c</b> "Support" alternative test – enter				
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
<b>(3)</b> Largest amount of support from an exempt organization				
<b>(4)</b> Gross investment income				

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

**1 Information Regarding Foundation Managers:**

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

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

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

**a** The name, address, and telephone number or e-mail address 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 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
<b>a</b> Paid during the year <b>SEE STATEMENT 13</b>				<b>283,500</b>
<b>Total</b>			<b>▶ 3a</b>	<b>283,500</b>
<b>b</b> Approved for future payment <b>N/A</b>				
<b>Total</b>			<b>▶ 3b</b>	





**Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTANT	\$ 4,990	\$ 2,495	\$ 2,495	\$ 2,495
SHOPPING CENTER - PORTALES	822	822	822	
TOTAL	<u>\$ 5,812</u>	<u>\$ 3,317</u>	<u>\$ 3,317</u>	<u>\$ 2,495</u>

**Statement 2 - Form 990-PF, Part I, Line 16c - Other Professional Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT FEES	\$ 20,888	\$ 20,888	\$ 20,888	
PROFESSIONAL FEES	402			402
TOTAL	<u>\$ 21,290</u>	<u>\$ 20,888</u>	<u>\$ 20,888</u>	<u>\$ 402</u>

**Statement 3 - Form 990-PF, Part I, Line 18 - Taxes**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
PROPERTY TAXES - TYLER ROAD	\$ 1,033	\$ 1,033	\$ 1,033	
STATE OF CALIFORNIA	10			10
INTERNAL REVENUE SERVICE	1,457	1,457	1,457	
LA LICENSE	222	222	222	
TOTAL	<u>\$ 2,722</u>	<u>\$ 2,712</u>	<u>\$ 2,712</u>	<u>\$ 10</u>

**Statement 4 - 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	\$ 89,252	S/L	39	\$ 9,354	\$ 9,354	\$ 9,354
SPRINKLER SYSTEM (50%)	5/25/04	13,085	12,947	S/L	15	138	138	138

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**Statement 4 - Form 990-PF, Part I, Line 19 - Depreciation (continued)**

Description			Date Acquired	Cost Basis		
Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income	
LAND (50%)			6/26/04	\$ 60,000		
\$		0	\$	\$		
GAS/ELECTRIC UNIT (50%)			9/20/07	7,926		
3,859 S/L		15	529	529	529	
GAS/ELECTRIC UNIT (50%)			10/01/07	7,926		
3,700 S/L		15	529	529	529	
AIR/HEAT UNIT (50%)			10/24/07	5,815		
2,716 S/L		15	388	388	388	
AIR/HEAT UNIT (50%)			10/24/07	5,815		
2,716 S/L		15	388	388	388	
FENCE			8/12/07	1,182		
575 S/L		15	79	79	79	
GAS/ELECTRIC UNIT (50%)			1/14/08	11,630		
8,209 S/L		15	388	388	388	
AIR/HEAT UNIT (50%)			2/20/08	5,815		
4,104 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				
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				

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**Statement 4 - 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	
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	
4,422 S/L		15	466	466	466	
TEMPORARY POWER			6/26/04		1,022	
646 S/L		15	69	69	69	
SITE DRAINAGE			6/26/04		4,772	
3,021 S/L		15	319	319	319	
PAVING/DRIVEWAYS/MISC FOUND			6/26/04		41,925	
26,555 S/L		15	2,795	2,795	2,795	
EXTERIOR SIGNAGE			6/26/04		2,467	
1,559 S/L		15	165	165	165	
PARKING LOT STRIPING/ BARRIERS			6/26/04		795	
503 S/L		15	53	53	53	
SIDEWALKS / CURBS			6/26/04		2,899	
1,835 S/L		15	193	193	193	
SECURITY LIGHTING POLES			6/26/04		1,670	
1,056 S/L		15	111	111	111	
LOADING DOCK			6/26/04		1,020	
646 S/L		15	68	68	68	
WINDSCREENS (50%)			1/21/09		1,015	
1,003 S/L		5	12	12	12	
FLOORING (50%)			12/10/09		8,406	
7,671 S/L		5	735	735	735	
HEATING A/C UNIT (50%)			3/12/09		9,850	
9,727 S/L		5	123	123	123	
IMPROVEMENTS - GROCERY STORE (50%)			12/08/11		26,372	
26,372 S/L		15				
REMODEL VACANT STORE			8/10/12		3,920	
138 S/L		39	101	101	101	
BUILDING - TACO BELL			3/31/11		239,070	
16,685 S/L		39	5,977	5,977	5,977	
LAND - TACO BELL			3/31/11		892,529	
		0				
BUILDING - DEL TACO			4/01/11		153,005	
10,360 S/L		39	3,825	3,825	3,825	
LAND - DEL TACO			4/01/11		828,777	
		0				

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**Statement 4 - 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	
\$ 351,941			\$ 26,999	\$ 26,999	\$ 26,999

**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%)			5/05/04			
\$ 543	\$ 543	3		\$	\$	
LEASE RENEWAL (50%)			11/12/04			
310	310	3				
ORGANIZATION COSTS			1/01/04			
16,855	16,855	5				
TOTAL						
\$ 17,708	\$ 17,708		\$ 0	\$ 0	\$ 0	

**Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
SHOPPING CENTER - PORTALES	\$	\$	\$	\$
REPAIRS & MAINTENANCE	6,591	6,591	6,591	
INSURANCE	10,506	10,506	10,506	
UTILITIES	1,900	1,900	1,900	
MANAGEMENT COSTS	3,600	3,600	3,600	
SUPPLIES	115	115	115	
REAL ESTATE TAXES	5,813	5,813	5,813	
EXPENSES				

**Federal Statements**

**Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses (continued)**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
TYLER ROAD MAINTENANCE	\$ 950	\$ 950	\$ 950	\$
TOTAL	\$ 29,475	\$ 29,475	\$ 29,475	\$ 0

**Statement 6 - 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	\$	COST	\$
MUNICIPAL BOND - NORTHERN CAL		25,535	COST	25,535
TOTAL	\$ 25,535	\$ 25,535		\$ 25,535

**Statement 7 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
INVESTMENT - STOCKS	\$ 1,869,015	\$	COST	\$
PIMCO TOTAL RETURN FUND		1,044,885	COST	1,026,907
MERRILL LYNCH		78,964	COST	78,964
PIMCO REAL RETURN FUND		819,020	COST	765,874
DIVIDENDS RECEIVABLE		3,027	COST	3,027
TOTAL	\$ 1,869,015	\$ 1,945,896		\$ 1,874,772

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**Statement 8 - 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	\$ 318,665		COST	\$
JANUS SHORT TERM BOND FUND		323,273	COST	318,159
DIVIDEND RECEIVABLE - JANUS		831	COST	831
TOTAL	\$ 318,665	\$ 324,104		\$ 318,990

**Statement 9 - 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	\$ 2,470,198	\$ 2,822,139	\$ 378,938	\$ 4,397,981
TOTAL	\$ 2,470,198	\$ 2,822,139	\$ 378,938	\$ 4,397,981

**Statement 10 - Form 990-PF, Part II, Line 13 - Other Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
TYLER ROAD LAND	\$ 478,850	\$ 474,061	COST	\$ 368,676
TOTAL	\$ 478,850	\$ 474,061		\$ 368,676

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

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

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**Statement 11 - 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	\$ 1,346,995	\$ 1,390,720
DUE TO / FROM PORTALES	151,323	225,853
TOTAL	<u>\$ 1,498,318</u>	<u>\$ 1,616,573</u>

**Statement 12 - 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	SECRETARY	20.00	0	0	0
PATRICE E. BERRY 1 WREN LITTLETON CO 80127	PRESIDENT	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	TREASURER	5.00	0	0	0
SHELIA BERLIN 20 TIMBER RIDGE CHAGRIN FALLS OH 44022	DIRECTOR	1.00	0	0	0

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**Statement 12 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc. (continued)**

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
MARK ALLEN 5051 SAN AQUARIO SAN DIEGO CA 92109	DIRECTOR	1.00	0	0	0
MARCI ALLEN 3318 BAYSIDE WALK SAN DIEGO CA 92109	DIRECTOR	1.00	0	0	0
MIMI ALLEN 11778 CARMEL CREEK ROAD, #C205 SAN DIEGO CA 92130	DIRECTOR	1.00	0	0	0

**Statement 13 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year**

Name	Address	Address
Relationship	Status	Purpose
Amount		
JEWISH COLORADO N/A	PUB CHARITY	300 SOUTH DAHLIA STREET HUMANITARIAN EFFORTS
AMERICAN ASSOC. BEN-GURION UNIV. N/A	PUB CHARITY	1880 CENTURY PARK EAST MAX STEINBERG MEMORIAL SCHOLARSHIP
AMERICAN FRIENDS TEL AVIV UNIV. N/A	PUB CHARITY	39 BROADWAY STE 1510 CANCER RESEARCH
ANTI-DEFAMATION LEAGUE N/A	PUB CHARITY	605 THIRD AVENUE ANNUAL CAMPAIGN GIFT
HEBREW ACADEMY N/A	PUB CHARITY	14401 WILLOW LANE EDUCATIONAL PROGRAMS
JEWISH FAMILY SERVICE OF COLORADO N/A	PUB CHARITY	3201 SOUTH TAMARAC DRIVE HUMANITARIAN EFFORTS
JEWISH FEDERATION OF CLEVELAND N/A	PUB CHARITY	25701 SCIENCE PARK DR CAMPAIGN FOR JEWISH NEEDS
ORT AMERICA N/A	PUB CHARITY	75 MAIDEN LANE 10TH FL EDUCATIONAL PROGRAMS

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**Statement 13 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)**

<u>Name</u>	<u>Address</u>	<u>Address</u>
<u>Relationship</u>	<u>Status</u>	<u>Purpose</u>
		<u>Amount</u>
ISRAEL AIR FORCE CENTER FOUNDATION	136 EL CAMINO DR. STE 201	BEVERLY HILLS CA 90212
N/A	PUB CHARITY	EDUCATIONAL PROGRAMS
		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	EDUCATIONAL PROGRAMS
		4,000
SAMUEL WAXMAN CANCER RESEARCH FOUND	420 LEXINGTON AVE STE 825	NEW YORK NY 10170
N/A	PUB CHARITY	CANCER RESEARCH
		37,000
CATHOLIC CHARITIES	349 CEDAR STREET	SAN DIEGO CA 92101
	HOMELESS WOMEN'S SERVICES	5,000
TOTAL		<u>283,500</u>

Form **4562**

# **Depreciation and Amortization** (Including Information on Listed Property)

OMB No 1545-0172

**2014**Department of the Treasury  
Internal Revenue Service

(99)

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).Attachment  
Sequence No**179**

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	<b>500,000</b>
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	<b>2,000,000</b>
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 2013 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 2015. 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 2014	17	<b>17,197</b>
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 2014 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2014 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	<b>17,197</b>
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** (2014)

DAA

**THERE ARE NO AMOUNTS FOR PAGE 2**

Form **4562**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

OMB No 1545-0172

**2014**Attachment  
Sequence No**179****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	<b>500,000</b>
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	<b>2,000,000</b>
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 2013 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 2015. 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 2014	17	<b>5,977</b>
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 2014 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2014 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	<b>5,977</b>
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** (2014)

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**THERE ARE NO AMOUNTS FOR PAGE 2**

Form **4562**

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

**2014**Department of the Treasury  
Internal Revenue Service

(99)

► Attach to your tax return.  
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Attachment  
Sequence No **179**

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	<b>500,000</b>
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	<b>2,000,000</b>
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 2013 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 2015 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 2014	17	<b>3,825</b>
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 2014 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 2014 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	<b>3,825</b>
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** (2014)

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**THERE ARE NO AMOUNTS FOR PAGE 2**