

Form 990-PF

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

OMB No 1545-0052

2012

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of foundation THE SELIGMAN FAMILY FOUNDATION
A Employer identification number 38-2972397
B Telephone number (see instructions) (248) 862-8000
C If exemption application is pending, check here
D 1. Foreign organizations, check here
2. Foreign organizations meeting the 85% test, check here and attach computation
E If private foundation status was terminated under section 507(b)(1)(A), check here
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

Part I Analysis of Revenue and Expenses
(a) Revenue and expenses per books
(b) Net investment income
(c) Adjusted net income
(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (attach schedule)
2 Check 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
7 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
c Gross profit or (loss) (attach schedule)
11 Other income (attach schedule)
12 Total. Add lines 1 through 11
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)
c Other professional fees (attach schedule)
17 Interest
18 Taxes (attach schedule) (see instructions)
19 Depreciation (attach schedule) and depletion
20 Occupancy
21 Travel, conferences, and meetings
22 Printing and publications
23 Other expenses (attach schedule)
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-)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	20,801	105,074	105,074
	3 Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4 Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)	140,889	22,133	25,042
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)			
	14 Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)	1,196,795	512,435	334,103	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,358,485	639,642	464,219	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0	0	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	2,472,857	2,472,857	
	29 Retained earnings, accumulated income, endowment, or other funds	-1,114,372	-1,833,215	
30 Total net assets or fund balances (see page 17 of the instructions)	1,358,485	639,642		
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,358,485	639,642		

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	1,358,485
2	Enter amount from Part I, line 27a	2	-718,843
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	639,642
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	639,642

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)
1 a 18363 SHS REGIONS FINANCIAL	P	2009-09-16	2012-07-20
b SHORT TERM CAPITAL LOSS FROM FOUNDATION ESTATE CAPITAL	P	2012-01-01	2012-12-31
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 117,262		118,756	-1,494
b		207,598	-207,598
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			-1,494
b			-207,598
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-209,092
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011	490,074	1,213,292	0.403921
2010	590,383	1,169,896	0.504646
2009	545,364	1,086,921	0.501751
2008	560,344	1,617,655	0.346393
2007	1,192,735	1,608,216	0.741651

2 Total of line 1, column (d).	2	2.498362
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	0.499672
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.	4	686,768
5 Multiply line 4 by line 3.	5	343,159
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	41
7 Add lines 5 and 6.	7	343,200
8 Enter qualifying distributions from Part XII, line 4.	8	510,769

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <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	41
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	41
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	41
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	1,960
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d.	7	1,960
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	1,919
11	Enter the amount of line 10 to be Credited to 2013 estimated tax 1,919 Refunded	11	0

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?		No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		No
c Did the foundation file Form 1120-POL for this year?		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ <u>0</u> (2) On foundation managers <input type="checkbox"/> \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ <u>0</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		No
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		No
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?	Yes	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> MI _____		
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? <i>If "No," attach explanation .</i>	Yes	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		No

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions) <input checked="" type="checkbox"/>	11	Yes	
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <input type="checkbox"/> N/A	13	Yes	
14	The books are in care of <input type="checkbox"/> SELIGMAN FAMILY FOUNDATION Telephone no <input type="checkbox"/> (248) 862-8000 Located at <input type="checkbox"/> ONE TOWNE SQUARE STE 1913 SOUTHFIELD MI ZIP+4 <input type="checkbox"/> 48076			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <input type="checkbox"/> 15			
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No

See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <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 page 20 of the instructions)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here. <input checked="" 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?	1c	No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years <input type="checkbox"/> 20___, <input type="checkbox"/> 20___, <input type="checkbox"/> 20___, <input type="checkbox"/> 20___		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions)	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <input type="checkbox"/> 20___, <input type="checkbox"/> 20___, <input type="checkbox"/> 20___, <input type="checkbox"/> 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.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b	No

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

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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</p> <p>(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</p> <p>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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p>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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p>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</p> <p>b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes" to 6b, file Form 8870.</p> <p>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</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	5b		
	6b		No
	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
SCOTT SELIGMAN ONE TOWNE SQUARE STE 1913 SOUTHFIELD, MI 48076	PRESIDENT & TRUSTEE 0 00	0	0	0
SANDRA SELIGMAN ONE TOWNE SQUARE STE 1913 SOUTHFIELD, MI 48076	SECRETARY & TRUSTEE 0 00	0	0	0
SETH MELTZER ONE TOWNE SQUARE STE 1913 SOUTHFIELD, MI 48076	TREASURER & TRUSTEE 0 00	0	0	0
STEPHANIE M ZIMMERMAN ONE TOWNE SQUARE STE 1913 SOUTHFIELD, MI 48076	TRUSTEE 0 00	0	0	0

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. **0**

Part IX-A Summary of Direct Charitable Activities

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

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

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

Total. Add lines 1 through 3. **0**

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	290,681
b	Average of monthly cash balances.	1b	406,545
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	697,226
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	697,226
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	10,458
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	686,768
6	Minimum investment return. Enter 5% of line 5.	6	34,338

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	34,338
2a	Tax on investment income for 2012 from Part VI, line 5.	2a	41
b	Income tax for 2012 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	41
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	34,297
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	34,297
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	34,297

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	510,769
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	510,769
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	41
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	510,728

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				34,297
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only.			0	
b Total for prior years 20__ , 20__ , 20__		0		
3 Excess distributions carryover, if any, to 2012				
a From 2007.	1,116,210			
b From 2008.	480,760			
c From 2009.	491,378			
d From 2010.	532,003			
e From 2011.	431,355			
f Total of lines 3a through e.	3,051,706			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 510,769				
a Applied to 2011, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2012 distributable amount.				34,297
e Remaining amount distributed out of corpus	476,472			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	3,528,178			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions).	1,116,210			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	2,411,968			
10 Analysis of line 9				
a Excess from 2008.	480,760			
b Excess from 2009.	491,378			
c Excess from 2010.	532,003			
d Excess from 2011.	431,355			
e Excess from 2012.	476,472			

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

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

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

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

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

1 Information Regarding Foundation Managers:

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

See Additional Data Table

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

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

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

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> See Additional Data Table				
Total				3a 510,769
b <i>Approved for future payment</i>				
Total				3b 0

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

	Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of		
(1) Cash.	1a(1)	No
(2) Other assets.	1a(2)	No
b Other transactions		
(1) Sales of assets to a noncharitable exempt organization.	1b(1)	No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)	No
(3) Rental of facilities, equipment, or other assets.	1b(3)	No
(4) Reimbursement arrangements.	1b(4)	No
(5) Loans or loan guarantees.	1b(5)	No
(6) Performance of services or membership or fundraising solicitations.	1b(6)	No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c	No

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

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

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

b If "Yes," complete the following schedule

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

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

*****	2013-05-07
Signature of officer or trustee	Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature
	DAVID V BERGER	DAVID V BERGER
	Firm's name	BERGER GHERSI & LADUKE PLC 43940 WOODWARD AVE SUITE 200 BLOOMFIELD HILLS, MI 483025026

Form 990PF Part XV Line 1a - 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).

SCOTT SELIGMAN
SANDRA SELIGMAN
SETH MELTZER

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
ADELSON SCHOOL 9700 HILLPOINTE LAS VEGAS,NV 89134	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,000
ALZHEIMERS ASSOCIATION 20300 CIVIC CENTER 100 SOUTHFIELD,MI 48076	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	5,000
ASPEN VALLEY LAND TRUST 320 MAIN STREET SUITE 204 CARBONDALE,CO 81623	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	5,000
BARBARA ANN KARMANOS CANCER INST 4100 JOHN R DETROIT,MI 48201	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	8,669
BRANDEIS HILLEL DAY SCHOOL 655 BROTHERHOOD WAY SAN FRANCISCO,CA 94132	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	5,000
CHINESE HISTORICAL SOCIETY OF AMERICA 965 CLAY STREET SAN FRANCISCO,CA 94108	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	500
CONTEMPORARY JEWISH MUSEUM 736 MISSION STREET SAN FRANCISCO,CA 94103	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	102,500
CRANBROOK ART MUSEUM 39221 WOODWARD BOX 801 BLOOMFIELD HILLS,MI 48303	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	4,000
CRANBROOK SCHOOLS 39221 WOODWARD BOX 801 BLOOMFIELD HILLS,MI 48303	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	3,700
CROHNS AND COLITIS FOUNDATION 5 THIRD ST STE 625 SAN FRANCISCO,CA 94103	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,000
EASTER SEALS HAWAII 710 GREEN ST HONOLULU,HI 96813	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	500
FRIENDSHIP CIRCLE 6892 MAPLE RD WEST BLOOMFIELD,MI 48322	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	25,000
FRONTIER HISTORICAL SOCIETY 1001 COLORADO AVE GLENWOOD SPRINGS,CO 81601	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,000
GIANTS COMMUNITY FUND 24 WILLIE MAYS PLAZA SAN FRANCISCO,CA 94107	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,000
IMERMAN ANGELS 400 WERIE ST STE 405 CHICAGO,IL 60654	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	5,000

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
ISRAEL IN THE GARDENS 121 STEUART STREET SAN FRANCISCO,CA 94105	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	2,500
JAFINA 633 THIRD 32ND FLOOR STE C NEW YORK,NY 10017	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	2,600
JEWISH COMMUNITY CENTER 3200 CALIFORNIA STREET SAN FRANCISCO,CA 94118	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	3,000
JEWISH COMMUNITY FEDERATION 121 STEUART STREET SAN FRANCISCO,CA 94105	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	11,000
JEWISH COMMUNITY FEDERATION OF SAN FRANCISCO 121 STEUART STREET SAN FRANCISCO,CA 94105	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	10,000
JEWISH FAMILY & CHILDRENS SERVICES 2150 POST ST SAN FRANCISCO,CA 94115	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	5,000
JEWISH FEDERATION OF LAS VEGAS 2317 RENAISSANCE DRIVE SIGESMUND CENTER LAS VEGAS,NV 89119	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	5,000
JEWISH FEDERATION OF METROPOLITAN DETROIT 6735 TELEGRAPH BLOOMFIELD HILLS,MI 48303	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	75,000
JEWISH FEDERATION OF NORTH AMERICA 25 BROADWAY STE 1700 NEW YORK,NY 10004	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,000
JEWISH FEDERATION OF SOUTHERN ARIZONA 3822 EAST RIVER ROAD TUCSON,AZ 85718	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	8,000
JEWISH VOCATIONAL SERVICES 225 BUSH STREET SUITE 400 SAN ANTONIO,CA 94104	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	5,000
MINNIE CANNON SCHOOL BOOSTERS 20932 BIG CANYON RD MIDDLETOWN,CA 95461	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,000
MINORITY BUSINESS TRAINING CENTER 44063 FREMONT STE B FREMONT,CA 94538	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,000
MOUNT SINAI MEDICAL CENTER 4300 ALTON ROAD MIAMI BEACH,FL 33140	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	20,000
SAN FRANCISCO AIDS FOUNDATION 1035 MARKET STE 400 SAN FRANCISCO,CA 94103	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	10,000

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
SAN FRANCISCO HISTORY ASSOCIATION 743 BADEN AVE S SAN FRANCISCO, CA 94080	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,000
SAN FRANCISCO JEWISH FILM FESTIVAL 145 NINTH STE 200 SAN FRANCISCO, CA 94103	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	2,500
SPOTLIGHT ON HEROES 80 CULLODEN PARK RD SAN RAFAEL, CA 94901	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	2,000
THE BIRTHRIGHT ISRAEL FOUNDATION 33 EAST 33RD STREET 7TH FLOOR NEW YORK, NY 10016	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	1,800
THE DETROIT INSTITUTE OF ARTS 5200 WOODWARD AVE DETROIT, MI 48202	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	160,000
THE OMI CULTURAL PARTICIPATION PROJECT 200 GRAFTON AVE SAN FRANCISCO, CA 94112	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	500
THE WOLFSONIAN-FIU 1001 WASHINGTON AVENUE MIAMI BEACH, FL 33139	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	7,500
UPSTART BAY AREA 332 PINE STREET SUITE 600 SAN FRANCISCO, CA 94104	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	2,500
WAYNE STATE UNIVERSITY SCHOOL OF MEDICINE 4201 ST ANTOINE DETROIT, MI 48201	NONE	170 (C)	CHARITABLE WITHOUT RESTRICTIONS	4,000
Total			▶ 3a	510,769

TY 2012 General Explanation Attachment

Name: THE SELIGMAN FAMILY FOUNDATION

EIN: 38-2972397

Identifier	Return Reference	Explanation
LIST OF CONTROLLED ENTITIES	FORM 99-PF, PART VII-A, LINE 11	FOUNDATION ESTATE CAPITAL LLC FIN 27-04147902000 TOWN CENTER, STE 1360SOUTHFIELD, MI 48075CAPITAL DISTRIBUTED FROM-\$480,000

**TY 2012 Investments Corporate
Stock Schedule****Name:** THE SELIGMAN FAMILY FOUNDATION**EIN:** 38-2972397

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VARIOUS CORP MARKETABLE STOCKS	22,133	25,042

TY 2012 Other Assets Schedule

Name: THE SELIGMAN FAMILY FOUNDATION

EIN: 38-2972397

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
INVEST IN FOUNDATION ESTATE LLC	1,196,795	512,435	334,103

TY 2012 Other Expenses Schedule

Name: THE SELIGMAN FAMILY FOUNDATION

EIN: 38-2972397

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FILING FEES	20	20		0
BANK CHARGES	70	70		0

TY 2012 Other Income Schedule

Name: THE SELIGMAN FAMILY FOUNDATION

EIN: 38-2972397

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
SEC SPECIALISTS SETTLEMENT FUND	340	340	340
FOUNDATION ESTATE CAPITAL LLC	3,238	3,238	3,238

TY 2012 Taxes Schedule

Name: THE SELIGMAN FAMILY FOUNDATION

EIN: 38-2972397

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL INCOME TAX	3,083	0		0

TY 2012

Transfers From Controlled Entities

Name: THE SELIGMAN FAMILY FOUNDATION

EIN: 38-2972397

Name	US / Foreign Address	EIN	Description	Amount
FOUNDATION ESTATE CAPITAL LLC	2000 TOWN CENTER STE 1360 SOUTHFIELD, MI 48075	27-0414790	CAPITAL DISTRIBUTED	480,000
Total				