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

2012

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 6/01, 2012, and ending 5/31, 2013

The DEKA Foundation
340 Commercial Street
Manchester, NH 03101A Employer identification number
27-1188399B Telephone number (see the instructions)
603-669-5139G Check all that apply ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name changeH Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationI Fair market value of all assets at end of year
(from Part II, column (c), line 16)
\$ 10,268,358.
J Accounting method: ☐ Cash ☒ Accrual
(Part I, column (d) must be on cash basis)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

(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)

1 Contributions, gifts, grants, etc., received (att sch)

5,000,000.

2 Ck ☐ if the foundn is not req to att Sch B

3 Interest on savings and temporary cash investments

51,541.

51,541.

N/A

4 Dividends and interest from securities

79,472.

79,472.

5a Gross rents

b Net rental income or (loss)

6a Net gain/(loss) from sale of assets not on line 10

263,798.

b Gross sales price for all assets on line 6a 4,419,113.

7 Capital gain net income (from Part IV, line 2)

263,798.

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/(loss) (att sch)

11 Other income (attach schedule)

See Statement 1

700.

12 Total. Add lines 1 through 11

5,395,511.

394,811.

13 Compensation of officers, directors, trustees, etc

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule) See St 2

284.

b Accounting fees (attach sch)

c Other prof fees (attach sch) See St 3

20,838.

20,838.

17 Interest

18 Taxes (attach schedule)(see instrs) See Stm 4

1,294.

794.

19 Depreciation (attach sch) 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

22,416.

21,632.

25 Contributions, gifts, grants paid Part XV

1,025,000.

1,025,000.

26 Total expenses and disbursements. Add lines 24 and 25

1,047,416.

21,632.

1,025,000.

27 Subtract line 26 from line 12

a Excess of revenue over expenses and disbursements

4,348,095.

b Net investment income (if negative, enter -0-)

373,179.

c Adjusted net income (if negative, enter -0-)

SCANNED OCT 24 2013

REVENUE

ADMINISTRATIVE AND OPERATING EXPENSES

RECEIVED

OCT 21 2013

OGDEN

12

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash – non-interest-bearing				
	2	Savings and temporary cash investments		3,334,620.	7,336,149.	7,336,149.
	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 (attach sch)				
		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) Statement 5		2,001,467.	2,442,701.	2,442,701.
	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) Statement 6		438,864.	489,508.	489,508.	
14	Land, buildings, and equipment: basis					
	Less: accumulated depreciation (attach schedule)					
15	Other assets (describe)					
16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)		5,774,951.	10,268,358.	10,268,358.	
LIABILITIES	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, & 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 and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			X		
	27	Capital stock, trust principal, or current funds		5,774,951.	10,268,358.	
	28	Paid-in or capital surplus, or land, building, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see instructions)		5,774,951.	10,268,358.	
31	Total liabilities and net assets/fund balances (see instructions)		5,774,951.	10,268,358.		

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	5,774,951.
2	Enter amount from Part I, line 27a	2	4,348,095.
3	Other increases not included in line 2 (itemize) See Statement 7	3	145,312.
4	Add lines 1, 2, and 3	4	10,268,358.
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	10,268,358.

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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a Publicly Traded Securities - Short-Term		P	Various	Various
b Publicly Traded Securities - Long-Term		P	Various	Various
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 3,263,305.		3,230,462.	32,843.
b 1,155,808.		924,853.	230,955.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			32,843.
b			230,955.
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	263,798.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):	<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>		3	32,843.

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 (column (b) divided by column (c))
2011	245,000.	4,149,282.	0.059046
2010	45,299.	2,783,278.	0.016275
2009	297,264.	2,805,190.	0.105969
2008			
2007			

2 Total of line 1, column (d)	2	0.181290
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	0.060430
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	7,808,819.
5 Multiply line 4 by line 3	5	471,887.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3,732.
7 Add lines 5 and 6	7	475,619.
8 Enter qualifying distributions from Part XII, line 4	8	1,025,000.

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

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

1 a 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 instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	3,732.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	3,732.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-		5	3,732.
6 Credits/Payments:			
a 2012 estimated tax pmts and 2011 overpayment credited to 2012	6 a	3,907.	
b Exempt foreign organizations— tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	3,907.	
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	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	175.	
11 Enter the amount of line 10 to be Credited to 2013 estimated tax	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ▶ \$ 0. (2) On foundation managers ▶ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
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>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) DE		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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Part VIIA Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>Deka Research & Devel. Corp.</u> Telephone no <u>603-669-5139</u> Located at <u>340 Commercial Street Manchester NH</u> ZIP + 4 <u>03101</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u> <u>N/A</u>			
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		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country ▶				

Part VIIB 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
1 a 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 ▶ <input type="checkbox"/>	1 b	N/A
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?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If 'Yes,' list the years ▶ 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.)	2 b	N/A
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 __		
3 a 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.)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4 b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** During the year did the foundation pay or incur any amount to:**(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?☐ Yes ☒ No**(2)** Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?☐ Yes ☒ No**(3)** Provide a grant to an individual for travel, study, or other similar purposes?☐ Yes ☒ No**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)☐ Yes ☒ No**(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

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)

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

If 'Yes' to 6b, file Form 8870

7 a 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

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 8		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 N/A	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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Form 990-PF (2012)

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1 a	2,667,434.
b	Average of monthly cash balances	1 b	5,260,301.
c	Fair market value of all other assets (see instructions)	1 c	
d	Total (add lines 1a, b, and c)	1 d	7,927,735.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	7,927,735.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	118,916.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	7,808,819.
6	Minimum investment return Enter 5% of line 5	6	390,441.

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	390,441.
2a	Tax on investment income for 2012 from Part VI, line 5	2 a	3,732.
b	Income tax for 2012. (This does not include the tax from Part VI.)	2 b	
c	Add lines 2a and 2b	2 c	3,732.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	386,709.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	386,709.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	386,709.

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	1 a	1,025,000.
b	Program-related investments — total from Part IX-B	1 b	
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)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,025,000.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	3,732.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	1,021,268.

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				386,709.
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				
b From 2008				
c From 2009				
d From 2010				
e From 2011	185,628.			
f Total of lines 3a through e	185,628.			
4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ 1,025,000.				
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)	823,919.			
d Applied to 2012 distributable amount				201,081.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))	185,628.			185,628.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	823,919.			
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)	0.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	823,919.			
10 Analysis of line 9:				
a Excess from 2008				
b Excess from 2009				
c Excess from 2010				
d Excess from 2011				
e Excess from 2012	823,919.			

N/A

	24/22

4942(i)(3) or 4942(i)(5)

Tax year	Prior 3 years			(e) Total
(a) 2012	(b) 2011	(c) 2010	(d) 2009	

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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))

Dean Kamen

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

None

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

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

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

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

c Any submission deadlines:

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

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
FIRST 200 Bedford Street Manchester, NH 03101	N/A	509(a) (1)	To assist FIRST in their efforts to teach children the value of technology and invention.	1,000,000.
Salk Institute for Biological Studies 10010 North Torrey Pines Road La Jolla, CA 92037	N/A	509(a) (1)	To assist the Salk Institute in their efforts to make scientific discoveries that will improve various medical treatments.	25,000.
Total				1,025,000.
b Approved for future payment				
Total				3b

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF

OMB No 1545-0047

2012

Name of the organization

The DEKA Foundation

Employer identification number

27-1188399

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section:

- ☐ 501(c)() (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-PF

- ☒ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of ☒ \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use **exclusively** for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use **exclusively** for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for **arexclusively** religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ► \$ _____

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

Employer identification number

The DEKA Foundation

27-1188399

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Deka Products Limited Partnership 340 Commercial Street Manchester, NH 03101	\$ 5,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

Employer identification number

The DEKA Foundation

27-1188399

Part II -- **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

The DEKA Foundation

Employer identification number

27-1188399

Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8) or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year (Enter this information once. See instructions)
Use duplicate copies of Part III if additional space is needed.

► \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

BAA

2012

Federal Statements

Page 1

Client DEKAF

The DEKA Foundation

27-1188399

10/07/13

01:18PM

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

	(a) Revenue per Books	(b) Net Investment Income	(c) Adjusted Net Income
Other Investment Income	\$ 700.		
Total	\$ 700.	\$ 0.	\$ 0.

Statement 2
Form 990-PF, Part I, Line 16a
Legal Fees

	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
CT Corporation	\$ 284.			
Total	\$ 284.	\$ 0.		\$ 0.

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

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Investment Fees	\$ 20,838.	\$ 20,838.		
Total	\$ 20,838.	\$ 20,838.		\$ 0.

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

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
2012 Estimate for Excise Tax on Invest.	\$ 500.			
Foreign Withholding Tax	\$ 794.	\$ 794.		
Total	\$ 1,294.	\$ 794.		\$ 0.

Client DEKAF

The DEKA Foundation

27-1188399

10/07/13

01 18PM

Statement 5
Form 990-PF, Part II, Line 10b
Investments - Corporate Stocks

<u>Corporate Stocks</u>	<u>Valuation Method</u>	<u>Book Value</u>	<u>Fair Market Value</u>
See Attached Statement	Mkt Val	\$ 2,442,701.	\$ 2,442,701.
	Total	<u>\$ 2,442,701.</u>	<u>\$ 2,442,701.</u>

Statement 6
Form 990-PF, Part II, Line 13
Investments - Other

<u>Other Publicly Traded Securities</u>	<u>Valuation Method</u>	<u>Book Value</u>	<u>Fair Market Value</u>
See Attached Statement	Mkt Val	\$ 489,508.	\$ 489,508.
	Total	<u>\$ 489,508.</u>	<u>\$ 489,508.</u>

Statement 7
Form 990-PF, Part III, Line 3
Other Increases

Net Unrealized Gains or Losses on Investments	Total	\$ 145,312.
		<u>\$ 145,312.</u>

Statement 8
Form 990-PF, Part VIII, Line 1
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compensation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Dean Kamen 340 Commercial Street Manchester, NH 03101	Director 0.10	\$ 0.	\$ 0.	\$ 0.
Robert Tuttle 340 Commercial Street Manchester, NH 03101	Director 0.20	0.	0.	0.
Stephen Hazard 340 Commercial Street Manchester, NH 03101	Director 0.05	0.	0.	0.

Client DEKAF

The DEKA Foundation

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10/07/18

01 18PM

Statement 8 (continued)
Form 990-PF, Part VIII, Line 1
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Maureen Toohey 340 Commercial Street Manchester, NH 03101	Director 0.10	\$ 0.	\$ 0.	\$ 0.
Brendan Duffy 340 Commercial Street Manchester, NH 03101	Asst. Secretary 0.20	0.	0.	0.
	Total	\$ 0.	\$ 0.	\$ 0.

Client DEKAF

The DEKA Foundation

27-1188399

10/07/13

01:18PM

Statement 9
Form 990-PF, Part XV, Line 1a

Dean Kamen owns, directly and indirectly, 100% of Deka Products Limited Partnership ("DPLP"), which became a substantial contributor during the tax year ended 5/31/10. DPLP contributed \$5,000,000 during the current tax year.

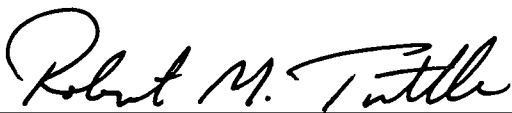
Dean Kamen also owns 100% of HHD, LLC ("HHD"), a single-member LLC. HHD did not make any contributions to the foundation during the current tax year, but it did become a substantial contributor during the tax year ended 5/31/12.

Statement 10
Form 990-PF

SECTION 4942(h) (2) ELECTION AS TO THE TREATMENT OF QUALIFYING DISTRIBUTIONS

Pursuant to IRC Section 4942(h) (2) and Regulation 53.4942(a)-3(d) (2), the foundation hereby elects to treat a portion of its current year qualifying distributions in excess of the immediately preceding tax year's undistributed income as being made out of corpus.

Signed:


Robert Tuttle
Director

The DEKA Foundation

EIN: 27-1188399

2012 Form 990-PF

Part II - Line 10b, Investments in Corporate Stock

Security Name	Number of Shares	Fair Market Value
ALLIANT ENERGY CORP	381	18,768 06
AMERICAN ELECTRIC POWER INC	1,215	55,671 30
APTARGROUP INC	103	5,842 16
BB&T CORP	649	21,365 08
BLACKROCK INC	188	52,489 60
CAL-MAINE FOODS INC	157	7,024 18
CANADIAN NATL RY CO	282	28,558 14
CHESAPEAKE UTILITIES CORP	130	6,883 50
CHEVRON CORPORATION	272	33,388.00
CISCO SYSTEMS INC	1,722	41,526 03
CMS ENERGY CORP	2,110	56,864 50
COLGATE-PALMOLIVE CO	492	28,457.28
COMCAST CORP	759	30,485 23
CUMMINS INC	300	35,889.00
DCT INDUSTRIAL TRUST INC	1,371	10,117 98
DISCOVER FINANCIAL	691	32,760 31
EAST WEST BANCORP INC	1,527	40,236 45
EASTMAN CHEMICAL CO	489	35,071 08
EDISON INTL	379	17,411 26
EL PASO ELEC CO	147	5,261.13
EXXON MOBIL CORP	336	30,397 92
GRAINGER W W INC	134	34,496 96
HAYNES INTL INC	123	6,019 62
HCP INC	701	33,213 38
HERSHEY COMPANY	1,021	90,981 31
INTEGRYS ENERGY CORP INC	330	18,984.90
INTEL CORP	853	20,710 84
INTERNATIONAL PAPER CO	848	39,135 20
INVESCO MORTGAGE CAP INC	476	8,877 40
J&J SNACK FOODS CORP	91	6,906 90
JM SMUCKER CO	182	18,374 72
JOHNSON & JOHNSON	596	50,171 28
JPMORGAN CHASE & CO	473	25,821 07
J2 GLOBAL INC	213	8,709 57
KELLOGG COMPANY	458	28,418.90
KLA-TENCOR CORP	376	21,165.04
LANCASTER COLONY CORP	99	8,164 53
LINDSAY CORPORATION	92	7,475 00
LORILLARD INC	462	19,607 28
M T S SYSTEMS CORP	122	7,363 92
MACYS INC	473	22,864 82

MAXIM INTEGRATED PRODS	1,059	31,229 91
MEDICAL PROPERTIES TRUST INC	683	10,135 72
NEW RESIDENTIAL INVESTMENT CORP	562	3,844.08
NEWCASTLE INVESTMENT CORP	562	2,843 72
NEWMARKET CORPORATION	25	6,856 00
NEXTERA ENERGY INC	416	31,457 92
NORTHWESTERN CORP	168	6,914 88
NU SKIN ENTERPRISES INC	835	49,098.00
PARKER-HANNIFIN CORP	285	28,431.60
PEOPLE'S UNITED FINANCIAL	3,198	44,052 45
PEPCO HOLDINGS INC	885	18,381 45
PINNACLE WEST CAP CORP	797	45,014.56
PLANTRONICS INC	179	8,269 80
PNC FINANCIAL SERVICES GROUP	300	21,492 00
POLARIS INDS INC	283	27,029 33
POST PROPERTIES INC	191	9,129.80
PRICESMART INC	77	6,501 11
PROCTOR & GAMBLE CO	357	27,403.32
PUBLIC SVC ENTERPRISE GROUP INC	2,077	68,624 08
REINSURANCE GROUP OF AMERICA INC	501	33,010 89
ROBERT HALF INTL INC	1,371	47,655 96
SCANA CORP COM	700	35,308 00
SCHWEITZER-MAUDUIT INT INC	176	8,458 56
SEMPRA ENERGY	997	81,056 10
ST JUDE MEDICAL INC	486	21,009 78
STAG INDUSTRIAL INC	512	11,264 00
STATE STREET CORP.	519	34,347 42
STURM RUGER & CO INC	153	7,692 84
SYNTEL INC	111	7,094 01
THE BUCKLE INC	193	10,321 64
TRAVELERS COS INC	354	29,636 88
TUPPERWARE CORP	254	20,568.92
UNION PACIFIC CORP	242	37,418 04
UNITED TECHNOLOGIES CORP	581	55,136.90
VERIZON COMMUNICATIONS	596	28,894.08
WALMART STORES INC	244	18,260 96
WESTERN ASSET MORTGAGE CAPITAL CORP	448	8,220.80
3M CO	274	30,213 98
AMERICA MOVIL SAB DE CV	817	16,266.47
APPLE INC	127	57,116 34
AT&T INC	598	20,924.02
BANK OF AMERICA CORP	752	10,272 32
BIOGEN IDEC INC	43	10,212 07
CAPITAL ONE FINANCIAL CORP	97	5,910.21
CIRRUS LOGIC INC	240	4,380 00
COCA-COLA COMPANY	754	30,152.46
COGNIZENT TECHNOLOGY SOLUTIONS CORP	89	5,753 85
COMCAST CORP	280	11,246.20
D R HORTON INC	561	13,665 96
DAVITA HEALTHCARE PARTNERS I	96	11,910.72
EXELON CORPORATION	465	14,573 10

EXXON MOBIL CORP	306	27,683.82
GENERAL ELECTRIC COMPANY	1,262	29,429.84
HALLIBURTON COMPANY	267	11,173.95
ILLINOIS TOOL WORKS INC	91	6,381.83
JPMORGAN CHASE & CO	146	7,970.14
KOHLS CORP	167	8,585.47
MCGRAW-HILL FINANCIAL INC	248	13,528.40
MORGAN STANLEY & CO	809	20,953.10
PEPSICO INCORPORATED	164	13,246.28
SILVER WHEATON CORP	182	4,317.04
US BANCORP	485	17,004.10
VERIZON COMMUNICATIONS	128	6,205.44
YUM BRANDS INC	83	5,623.25
3M CO	127	14,004.29
		<u><u>2,442,700.99</u></u>

The DEKA Foundation

EIN: 27-1188399

2011 Form 990-PF

Part II - Line 13, Investments - Other

Security Name	Number of Shares	Fair Market Value
CUBESMART	664	10,391 60
GLOBAL X NORWAY ET	539	8,370.67
HEALTH CARE REIT INC	294	20,000 82
ISHARES FTSE CHINA 25	2,009	72,344 09
ISHARES INC MSCI SOUTH AFRICA INDEX FD	131	7,721 14
ISHARES MSCI MALAYSIA INDEX FD	505	8,082 52
ISHARES MSCI ET AUSTRALIA INDEX	969	23,653 29
ISHARES MSCI BRAZIL CAPPED INDEX FUND	95	4,834 55
ISHARES MSCI ISRAEL ET CAPPED INDEX FUND	189	8,353 80
ISHARES MSCI AUSTRIA CAPPED INVESTABLE MARKET	489	8,713 98
ISHARES MSCI JAPAN ET INDEX FD	5,045	54,687 80
ISHARES MSCI MEXICO CAPPED INVESTABLE MARKET	491	33,554 94
ISHARES MSCI NEW ZEALAND CAPPED INVT MKT INDEX FUND	213	7,510.38
ISHARES MSCI SINGAPORE INDEX FUND	611	8,266 83
ISHARES MSCI SPAIN CAPPED INDEX FUND	940	28,397 40
ISHARES MSCI SWEDEN INDEX FD	260	8,515 00
ISHARES TR MSCI TAIWAN WEBS INDEX	934	12,739 76
ISHARES TR ET MSCI POLAND CAPPED INVT MKT INDEX FD	316	8,342.40
ISHARES TR-DOW JONES US REAL ESTATE INDEX FD	15	1,030 35
RAMCO-GERSHENSON REITS PROPERTIES	636	9,927 96
REDWOOD TRUST INC REIT	510	9,771 60
ISHARES SILVER TRUST	548	11,746 38
ISHARES FTSE CHINA 25	464	16,708 64
ISHARES MSCI EAFE INDEX FUND	81	4,865 67
ISHARES TR-RUSSELL 2000 INDEX FD	202	19,755 60
ISHARES TR MSCI ET EMERGING MKTS INDEX FD	400	16,478 00
MARKET VECTOR GOLD MINERS	576	16,991 94
POWERSHARES QQQ ET	190	13,917 50
SPDR S&P 500 TRUST ET	207	33,833 11
Investments in Non-Corporate Securities		<u><u>489,507.72</u></u>