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Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2012

Open to Public Inspection

For calendar year 2012, or tax year beginning JULY 01 , 2012, and ending JUNE 30 , 20 13

Name of foundation: NISSMAN FOUNDATION

A Employer identification number: 36-6073776

Number and street (or P O box number if mail is not delivered to street address): C/O BARRY GROSS 1000 Lake Shore Plaza — Room/suite: 45B

B Telephone number (see instructions): (805)650-9300

City or town, state, and ZIP code: Chicago IL 60611

C If exemption application is pending, check here ▶ [ ]

G Check all that apply: [ ] Initial return [ ] Initial return of a former public charity [ ] Final return [X] Amended return [ ] Address change [ ] Name change

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

H Check type of organization: [X] Section 501(c)(3) exempt private foundation [ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 1,770,068

J Accounting method: [X] Cash [ ] Accrual [ ] Other (specify) (Part I, column (d) must be on cash basis.)

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), & (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 ▶ [X] if the foundation is **not** required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	35,700	35,700		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10	1,100			
	b Gross sales price for all assets on line 6a 30,344				
	7 Capital gain net income (from Part IV, line 2)		1,100		
	8 Net short-term capital gain			0	
	9 Income modifications			0	
	10a Gross sales less returns & allowances 0				
	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	36,800	36,800	0	
Operating & 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) #1	1,328	1,328		
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) #2	1,434	1,434		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	5,269			5,269
	22 Printing and publications				
	23 Other expenses (attach schedule) #3	135	135		
	24 Total operating and administrative expenses. Add lines 13 through 23	8,166	2,897	0	5,269
	25 Contributions, gifts, grants paid	52,838			52,838
	26 Total expenses & disbursements. Add lines 24 and 25	61,004	2,897	0	58,107
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-24,204			
	b Net investment income (if negative, enter -0-)		33,903		
	c Adjusted net income (if negative, enter -0-)				

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Form **990-PF** (2012)

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See inst.)

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
1	Cash -- non-interest-bearing	10,230	4,462	4,462
2	Savings and temporary cash investments	4,347	13,669	13,669
3	Accounts receivable ▶			
	Less: allowance for doubtful accts. ▶			
4	Pledges receivable ▶			
	Less: allowance for doubtful accts ▶			
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 schedule) ▶			
	Less: allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10a	Investments -- U S and state govt. obligations (attach schedule)			
b	Investments -- corporate stock (attach schedule) #4	706,081	698,748	1,733,051
c	Investments -- corporate bonds (attach schedule) #5	38,967	18,542	18,886
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 ▶)			
16	**Total assets** (to be completed by all filers -- see the instructions. Also, see page 1, item I)	759,625	735,421	1,770,068
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	
	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, ck. here ▶ ☒ **and complete lines 27 through 31.**			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg., and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	759,625	735,421	
30	**Total net assets or fund balances** (see instructions)	759,625	735,421	
31	**Total liabilities and net assets/fund balances** (see instructions)	759,625	735,421	

(Lines 1–16: Assets; lines 17–23: Liabilities; lines 24–31: Net Assets or Fund Balances)

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	759,625
2	Enter amount from Part I, line 27a	2	-24,204
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	735,421
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	735,421

048.001

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co)	(b) How acquired P -- Purchase D -- Donation	(c) Date acquired (mo , day, yr.)	(d) Date sold (mo , day, yr.)
1a	See attachment #6			
b				
c				
d				
e				

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

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

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 }	2	1,100
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	0

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 beg in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011			
2010			
2009			
2008			
2007			

2	**Total** of line 1, column (d)	2	0.000000
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	
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	1,065,389
5	Multiply line 4 by line 3	5	
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	339
7	Add lines 5 and 6	7	339
8	Enter qualifying distributions from Part XII, line 4	8	58,107

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter ______ (attach copy of letter if necessary -- see inst.)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b	1	339
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	339
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	339
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012 — 6a: 529		
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	529
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	190
11	Enter the amount of line 10 to be: **Credited to 2013 estimated tax** ▶ **Refunded** ▶	11	190

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		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? If "Yes," attach a detailed description of the activities.	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5		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?	6		X
7	Did the foundation have at least $5,000 in assets at any time during the yr? If "Yes," complete Part II, col. (c), & Part XV	7		X
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ IL			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

048.001

Part VII-A Statements Regarding Activities (continued)

			Yes	No
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?	13		
	Website address ▶ N/A			
14	The books are in care of ▶ See attachment #7 Telephone no. ▶			
	Located at ▶ ZIP+4 ▶			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 -- Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		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 VII-B Statements Regarding Activities for Which Form 4720 May Be Required

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		X
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	1c		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? ☐ Yes ☒ No			
	If "Yes," list the years ▶ 20___, 20___, 20___, 20___			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement -- see instructions.)	2b		X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20___, 20___, 20___, 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)	3b		X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b		X

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

5a During the year did the foundation pay or incur any amount to:
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? 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 | | X

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 avg hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred comp.	(e) Expense account, other allowances
See attachment #8 See attachment #9		0 0	0 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 avg. 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

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

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

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

Total number of others receiving over $50,000 for professional services ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 See attachment #10	5,269
2	
3	
4	

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

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

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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	1,071,579
b	Average of monthly cash balances	1b	10,034
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1,081,613
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,081,613
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	16,224
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,065,389
6	**Minimum investment return.** Enter 5% of line 5	6	53,269

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	53,269
2a	Tax on investment income for 2012 from Part VI, line 5	2a	339		
b	Income tax for 2012. (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	339
3	Distributable amount before adjustments Subtract line 2c from line 1			3	52,930
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	52,930
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	52,930

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	58,107
b	Program-related investments -- total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	58,107
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	339
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	57,768

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.

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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				52,930
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only				
b Total for prior years: 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2012.				
a From 2007				
b From 2008				
c From 2009 . . . 6,567				
d From 2010 . . . 4,697				
e From 2011 . . . 2,659				
f Total of lines 3a through e	13,923			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ $ 58,107				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required -- see instructions)				
c Treated as distributions out of corpus (Election required -- see instructions)				
d Applied to 2012 distributable amount				52,930
e Remaining amount distributed out of corpus	5,177			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 **Enter the net total of each column as indicated below.**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	19,100			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount -- see instructions				
e Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount -- see instructions				
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	19,100			
9 **Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9.				
a Excess from 2008				
b Excess from 2009 . . 6,567				
c Excess from 2010 . . 4,697				
d Excess from 2011 . . 2,659				
e Excess from 2012 . . 5,177				

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

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

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

	Tax year	Prior 3 years			
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct exempt act.					
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 min. 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 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).)

None

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 See attachment #11				
Total ▶ 3a				52,838
b Approved for future payment				
Total ▶ 3b				

848.881

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Excl. code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See instructions.)
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees & contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	35,700	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			14	1,100	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0		36,800	0

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 36,800

(See worksheet in line 13 instructions to verify calculations.)

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

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

648.081

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

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

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

2 a 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) is based on all information of which preparer has any knowledge.

Joan L. Nissman | 3\31\14 | PRESIDENT

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DAVID B COOK		03-18-2014		P00028269
Firm's name ▶ THE TAX SPECIALISTS			Firm's EIN ▶	
Firm's address ▶ 9036 RESEDA BLVD STE 203			Phone no 81899300450000	

CIS_IMAGE_DO_NOT_CORR_ON_SIGNATURE

948.091

990 SCHEDULE OF ACCOUNTING FEES

Attachment 1; page 1 - 990-PF Page 1, Part I, Line 16b

Open to Public Inspection	For calendar year 2012, or tax period beginning 07-01-2012, and ending 06-30-2013

Name of Organization	Employer Identification Number
NISSMAN FOUNDATION	36-6073776

Accounting Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charity
	1,328	1,328		
Total.	1,328	1,328		

990 SCHEDULE OF TAXES PAID

Attachment 2: page 1 - 990- PF Page 1, Part I, Line 18

Open to Public Inspection | For calendar year 2012, or tax period beginning 07-01-2012, and ending 06-30-2013

Name of Organization: NISSMAN FOUNDATION

Employer Identification Number: 36-6073776

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charity
FEDERAL EXCISE TAX	1,419	1,419		
STATE FILING FEE	15	15		
Total:	1,434	1,434		

990 OTHER EXPENSES SCHEDULE

Attachment 3: page 1 990-PF Page 1, Part I, Line 23

Open to Public Inspection	For calendar year 2012, or tax period beginning 07-01-2012, and ending 06-30-2013

Name of Organization: NISSMAN FOUNDATION

Employer Identification Number: 36-6073776

Description of Activity	Revenue and Expenses	Net Investment Income	Adjusted Net Income	Disbursements for Charity
OFFICE EXPENSE	108	108		
JP MORGAN PROCESSING FEE	27	27		
Total:	135	135		

990 SCHEDULE OF INVESTMENTS - CORPORATE STOCKS

Attachment 4: page 1 - 990-PF Page 2, Part II, Line 10b

Open to Public Inspection | For calendar year 2012, or tax period beginning 07-01-2012, and ending 06-30-2013.

Name of Organization: NISSMAN FOUNDATION

Employer Identification Number: 36-6073776

Description of Property	Cost	FMV at Year End	Book Value	Fair Market Value
1180 PUBLIC SERVICE ENT	X		35,164	38,539
1200 GANNETT	X		20,981	29,352
1010 CITIGROUP	X		41,621	48,450
1400 CBS	X		23,570	698,418
15 PNC FINANCIAL	X		13,970	1,094
1600 BRISTOL MEYERS SQUIB	X		30,885	71,504
200 NUCOR	X		10,905	17,328
400 BP	X		23,161	16,863
360 IBM	X		12,316	68,800
500 CHEVRON	X		26,740	59,470
500 INTEGRS ENERGY CORP	X		26,504	29,265
500 UNUM GROUP	X		9,931	14,685
700 ATT	X		21,584	24,780
700 MERCK	X		25,319	32,515
7370 FRONTIER COMM	X		31,369	29,849
850 VIACOM	X		40,396	57,826
860 AMERICAN ELECTRIC POWER	X		32,446	38,511
900 VERIZON	X		34,084	45,306
900 VODAFONE	X		23,111	25,866
1800 COCA COLA	X		18,806	72,198
975 PROCTOR AND GAMBLE	X		14,563	75,065
FIDELITY ADVISOR SER VIII	X		29,147	28,037
FLAHERTY AND CRUMRINE/CLAYMORE	X		51,683	37,256
ISHARES TRUST RUSSELL 2000 INDEX	X		49,998	82,450
ISHARES TRUST-RUSSELL MIDCAP INDEX	X		50,494	89,624
		Total:	698,748	1,733,051

990 SCHEDULE OF INVESTMENTS - CORPORATE BONDS

Attachment 5: page 1 - 990-PF Page 2, Part II, Line 10c

Open to Public Inspection	For calendar year 2012, or tax period beginning 07-01-2012, and ending 06-30-2013.

Name of Organization	Employer Identification Number
NISSMAN FOUNDATION	36-6073776

Description of Property	Cost	FMV at Year End	Book Value	Fair Market Value
BLACKROCK HIGH YIELD BOND PORTFOLIO	X		18,542	18,886
		Total:	18,542	18,886

990 PART IV CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Attachment 6: page 1 - 990-PF Page 3, Part IV, line 1

Open to Public Inspection	For calendar year 2012 or tax period beginning 07-01-2012, and ending 06-30-2013.

Name of Organization: NISSMAN FOUNDATION

Employer Identification Number: 36-6073776

	(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	220 CITIGROUP		02-28-2002	04-08-2013
2	FORD MOTOR CO PREF STOCK	P	12-24-2003	02-04-2013

	(e) Gross Sales Price	(f) Depreciation Allowed (or allowable)	(g) Cost or Other Basis Plus Expense of Sale	(h) Gain or (loss) (e) Plus (f) Minus (g)
1	9,719		7,788	1,931
2	20,625		21,456	-831

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted Basis as of 12/31/69	(k) Excess of Col (i) Over Col. (j), if Any	(l) Gains (Col. (h) Gain Minus Col. (k), But Not Less Than -0-) or Losses (from col. (h))
1				1,931
2				-831

990 BOOKS ARE IN CARE OF

Attachment 7 - 990-PF Page 5, Part VII-A, Line 14

Open to Public Inspection	For calendar year 2012, or tax period beginning 07-01 , and ending 06-30-2013
Name of Organization NISSMAN FOUNDATION	Employer Identification Number 36-6073776

Part VII-A - Line 14

Individual Name or Business Name: DAVID COOK

Street Address: 3585 MAPLE ST STE 130

U S Address

Zip code 93003 City VENTURA State CA

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number: (805)650-9300

Fax Number: (805)650-3213

990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 8: page 1 - 990-PF Page 6, Part VIII

Open to Public Inspection | For calendar year 2012, or tax period beginning 07-01-2012, and ending 06-30-2013.

Name of Organization: NISSMAN FOUNDATION

Employer Identification Number: 36-6073776

(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (If not paid, enter 0)	(D) Cont. to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
JUDITH TAYLOR 286 CLINTON ROAD Brookline, MA 02445	VICE PRESIDENT 5.00	0	0	0
See Comp. Expl. #1 JOAN NISSMAN 286 CLINTON ROAD Brookline, MA 02445	PRESIDENT 5.00	0	0	0

990 COMPENSATION EXPLANATION

Attachment 9: page 1 - 990-PF Page 6, Part VIII, Officer Compensation Explanation

Open to Public Inspection | For Calendar year 2012, or tax year period beginning 07-01-2012 and ending 06-30-2013

Name of Organization: NISSMAN FOUNDATION

Employer Identification Number: 36-6073776

Name	Explanation
Officer Comp. Expln. #1 JUDITH TAYLOR	NONE

990 GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

Attachment 11: page 1 990-PF Page 11, Part XV Line 3a

Open to Pu

Inspection For calendar year 2012, or tax period beginning 07-01-2012, and ending 06-30-2013.

Name of Organization: NISSMAN FOUNDATION

Employer Identification Number: 36-6073776

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
SEE STMT USA	NONE	501C3	SUPPORT PUBLIC 501C3 ORGS	52,838
			Total:	52,838

JVA Copyright Forms (Software Only) - 2012 TW L0815F 12_EOPFGR152

048.001

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10/17/13
Accrual Basis

Nissman Foundation
Transaction Detail By Account
July 2012 through June 2013

Date	Name	Memo	Amount
CONTRIBUTIONS			
7/12/2012	W G B H		365 00
7/17/2012	FOUNDATION OF THE AMERICAN INSTITUTE FOR		150 00
7/23/2012	METROPOLITAN OPERA GIULD		175 00
7/24/2012	PORTLAND CHAMBER MUSIC FESTIVAL		1,000 00
9/10/2012	SAVE VENICE, INC		100 00
9/14/2012	W B U R		400 00
9/18/2012	DOCTORS WITHOUT BORDERS		1,000 00
9/20/2012	SAN FRANCISCO EARLY MUSIC SOC		1,000.00
9/24/2012	AMNESTY INTERNA'L USA		1,000 00
9/26/2012	INTERNATIONAL RESCUE CENTER		1,000.00
10/16/2012	JACOB'S PILLOW		120 00
10/17/2012	UNITED WAY OF MASS BAY		1,000 00
10/17/2012	COOLIDGE CORNER THEATRE FOUNDATION		150 00
11/7/2012	UNITED NEGRO COLLEGE FUND		1,000.00
11/13/2012	PARTNERS IN HEALTH		1,000 00
11/21/2012	MASS HUMANITIES		250 00
12/6/2012	MUSEUM OF FINE ARTS, BOSTON		500 00
12/13/2012	UCROSS FOUNDATION		500 00
12/14/2012	SARAHBANDE BOOKS		500 00
12/17/2012	SAN FRANCISCO CAMERA WORKS		600 00
12/17/2012	YADDO		500 00
12/20/2012	ST MARY'S COLLEGE		600 00
12/21/2012	L A C M A		3,000 00
12/24/2012	ROSIES PLACE		500 00
12/31/2012	MASTER DRAWINGS		1,000 00
1/2/2013	REGENTS OF THE UNIVERSITY OF CAL		1,000 00
1/10/2013	BROOKLINE LIBRARY FOUNDATION		250 00
1/28/2013	Mc MULLEN MUSEUM		250 00
1/30/2013	MILLS COLLEGE ANNUAL FUND		250.00
2/1/2013	SMITH COLLEGE		250 00
2/1/2013	BOSTON HEALTHCARE FOR THE HOMELESS PROG		500 00
2/26/2013	LITERARY POOL INC		1,000 00
2/28/2013	ST MARY'S COLLEGE		2,500.00
3/1/2013	ISABELLA STEWART GARDNER MUSEUM		250 00
3/4/2013	FRANCIS W PARKER SCHOOL		1,000 00
3/5/2013	PBS SOUTHERN CAL		245 00
3/6/2013	HAMMER MUSEUM OF ART & CULTURAL CTR		125 00
3/8/2013	BROOKLINE COMMUNITY FOUNDATION		500 00
3/13/2013	V C C A		500 00
3/15/2013	JACOB'S PILLOW		120 00
3/25/2013	PLANNED PARENTHOOD		3,000 00
3/28/2013	COMMUNITY OF WRITERS		150.00
3/29/2013	POETRY FLASH		350 00
4/2/2013	POETRY SOCIETY OF AMERICA		250.00
4/4/2013	C L M P		100.00
5/1/2013	BOSTON CHILDREN'S CHORUS		250 00
5/3/2013	WOMEN'S LUNCH PLACE		500 00
5/6/2013	THE MAC DOWELL COLONY		500 00
5/6/2013	PBS SOUTHERN CAL		245 00
5/8/2013	METROPOLITAN OPERA GIULD		150.00
5/10/2013	CELEBRITY SERIES OF BOSTON INC		500.00
5/13/2013	CALIFORNIA DANCE INSTITUTE		500 00
5/17/2013	HELEN KELLER INTERNATIONAL (RBF)		1,000 00
5/20/2013	WOMEN OF MEANS		1,000 00
5/20/2013	ARTS EMERSON		250 00
5/21/2013	COMMUNITY SERVINGS		250 00
5/24/2013	INSTITUTE OF CONTEMPORY ART		113 00
5/28/2013	MUSEUM OF FINE ARTS, BOSTON		3,000 00
5/29/2013	UCLA		1,250 00
5/29/2013	COLUMBIA ART HISTORY		1,000 00
5/31/2013	THE BROOD STAGE		1,500 00
5/31/2013	ODYSSEY THREATRE		150 00
6/3/2013	VENTURA CHARTER SCHOOLS		300 00
6/7/2013	ONE FUND BOSTON, INC		1,500 00
6/7/2013	HARVARD UNIVERSITY ART MUSEUM		900 00
6/7/2013	D JERASSI		500 00
6/7/2013	BOSTON BALLET		500 00

8:06 AM
10/17/13
Accrual Basis

Nissman Foundation
Transaction Detail By Account
July 2012 through June 2013

Date	Name	Memo	Amount
6/7/2013	VERY SPECIAL ARTS OF MASSACHUSETTS		250 00
6/7/2013	BOSTON EARLY MUSIC FESTIVAL INC.		225.00
6/10/2013	PLANNED PARENTHOOD		1,500 00
6/10/2013	ARTISTS FOR HUMANITY		250 00
6/10/2013	POETS & WRITERS		250.00
6/10/2013	N A A C P		150 00
6/11/2013	BROOKLINE COMMUNITY MENTAL HEALTH CENTER		500.00
6/12/2013	PROJECT STEP		250 00
6/13/2013	BROAD STAGE		1,000.00
6/13/2013	PLANNED PARENTHOOD LEAGUE OF MA		500.00
6/13/2013	PARTNERS HEALTH CARE AT HOME		250 00
6/14/2013	SARAH LAWRENCE COLLEGE ANNUAL FUND		500.00
6/14/2013	HUMAN RIGHTS WATCH		100 00
6/18/2013	GATEWAY ARTS		250.00
6/19/2013	REGENTS OF THE UNIVERSITY OF CAL		1,000.00
6/24/2013	PBS SOUTHERN CAL	RETURNED	-245 00
6/25/2013	SAVE VENICE, INC		250 00
Total CONTRIBUTIONS			52,838 00
TOTAL			52,838.00

348.001

990 BOOKS ARE IN CARE OF

Attachment 7 - 990-PF Page 5, Part VII-A, Line 14

Open to Public Inspection	For calendar year 2012, or tax period beginning 07-01 , and ending 06-30-2013.

Name of Organization	Employer Identification Number
NISSMAN FOUNDATION	36-6073776

Part VII-A - Line 14

Individual Name or Business Name: DAVID COOK

Street Address: 3585 MAPLE ST STE 130

U.S Address:

Zip code 93003 City VENTURA State CA

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (805)650-9300

Fax Number (805)650-3213

NISSMAN FOUNDATION EIN 36-6073776
YEAR BEGINNING 7/1/12 AMENDED FORM 990-PF

AMENDING 990-PF TO CORRECT CHANGE IN FISCAL YEAR.

ORIGINAL 990-PF REPORTED FISCAL YEAR BEGINNING 7/1/12 AND ENDING 6/30/12. THIS WAS A MISTAKE DUE TO PREPARER ERROR.

CORRECTED YEAR IS 7/1/12 TO 6/30/13

ENLCOSED IS VOIDED US TREASURY REFUND PAID DUE TO ERROR.

REFUND INQUIRY
UNIT RECEIVED

APR 09 2014

TPR BRANCH
OGDEN

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NISSMAN FOUNDATION EIN 36-6073776
YEAR BEGINNING 7/1/12 AMENDED FORM 990-PF

AMENDING 990-PF TO CORRECT CHANGE IN FISCAL YEAR.

ORIGINAL 990-PF REPORTED FISCAL YEAR BEGINNING 7/1/12 AND ENDING 6/30/12. THIS WAS A MISTAKE DUE TO PREPARER ERROR.

CORRECTED YEAR IS 7/1/12 TO 6/30/13

ENLCOSED IS VOIDED US TREASURY REFUND PAID DUE TO ERROR.

REFUND INQUIRY
UNIT RECEIVED

APR 09 2014

TPR BRANCH
OGDEN

048.001