

# George V. Delson Associates

Telephone [REDACTED]

December 26, 2012

The C.O.U.Q. Foundation, Inc.

## INSTRUCTIONS FOR FILING ATTACHED TAX RETURN

<b>RETURN ENCLOSED</b>	Form # NY Annual Report Year: Y/E 11/19/12				
<b>TO BE SIGNED</b>	By: Trustee on page One in space indicated				
<b>AMOUNT OF TAX</b>	payable as follows:  <table><thead><tr><th><u>Date</u></th><th><u>Amount</u></th></tr></thead><tbody><tr><td colspan="2">No tax due.</td></tr></tbody></table> <p style="text-align: right;"><i>✓ Set out 1/8/2013</i></p> <p>Please record these dates on your diary and make payments promptly to avoid penalties.</p>	<u>Date</u>	<u>Amount</u>	No tax due.	
<u>Date</u>	<u>Amount</u>				
No tax due.					
<b>DRAW CHECK TO</b>	No payment necessary				
<b>MAIL RETURN AND CHECK BY CERTIFIED MAIL TO</b>	New York State Department of Law Charities, Trusts and Estates Bureau [REDACTED] on or before: As soon as possible				

The return marked "TAXPAYER'S COPY" should be conformed and is to be retained for your files. Attach receipts together with returned cancelled check(s) to your copy.

DARREN K. INDYKE  
DARREN K. INDYKE, PLLC

[REDACTED]

Telephone: [REDACTED]  
Telecopier: [REDACTED]  
email: [REDACTED]

January 8, 2013

NYS Department of Law  
Office of the Attorney General

[REDACTED]

Re: The C.O.U.Q Foundation, Inc.

[REDACTED]

Dear Sir or Madam:

We hereby request that the Charities Bureau close the registration for The C.O.U.Q Foundation, Inc., a Delaware corporation, now dissolved. At the time of dissolution, the corporation had no assets.

Enclosed, as required, is Form CHAR 500 marked "Final filing" and a copy of IRS Form 990-PF marked "Final return."

Very truly yours,



Darren K. Indyke

**1. General Information**

a. For the fiscal year beginning (mm/dd/yyyy) <u>03/01</u> / <b>2012</b> and ending (mm/dd/yyyy) <u>11/19/12</u>				
b. Check if applicable for NYS: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial filing <input checked="" type="checkbox"/> Final filing <input type="checkbox"/> Amended filing <input type="checkbox"/> NY registration pending	c. Name of organization  THE C.O.U.Q. FOUNDATION, INC. Number and street (or <span style="background-color: black; color: black;">[REDACTED]</span> box if mail not delivered to street address) Room/suite C/O GEORGE V. DELSON ASSOCIATES <div style="background-color: black; color: black; width: 100%; height: 15px; margin: 0;"></div> City or town, state or country and zip + 4 NEW YORK, NY 10017		d. Fed. employer ID no. (EIN) (##-####)  <div style="background-color: black; color: black; width: 100%; height: 15px;"></div>	e. NY State registration no. (##-##-##)  06-34-76
	f. Telephone number  		g. Email  	

**2. Certification - Two Signatures Required**

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

<b>a. President or Authorized Officer</b>	<i>Darren K. Indyke</i> <small>Signature</small>	DARREN K. INDYKE <small>Printed Name</small>	VICE PRESIDENT <small>Title</small>	1/8/2013 <small>Date</small>
<b>b. Chief Financial Officer or Treas.</b>	<i>Rich Kahn</i> <small>Signature</small>	RICH KAHN <small>Printed Name</small>	TREASURER <small>Title</small>	1/7/2013 <small>Date</small>

**3. Annual Report Exemption Information**

a. **Article 7-A annual report exemption** (Article 7-A registrants and dual registrants)  
 Check  if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.  
 NOTE: An organization may claim this exemption if no PFR or FRC was used and either: 1) it received an allocation from a federated fund, United Way or incorporated community appeal and contributions from other sources did not exceed \$25,000 or 2) it received all or substantially all of its contributions from one government agency to which it submitted an annual report similar to that required by Article 7-A.

b. **EPTL annual report exemption** (EPTL registrants and dual registrants)  
 Check  if gross receipts did not exceed \$25,000 and assets (market value) did not exceed \$25,000 at any time during this fiscal year.

For EPTL or Article-7A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.  
 Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.

**4. Article 7-A Schedules**

If you did not check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State?  Yes\*  No  
 \* If "Yes", complete Schedule 4a.

b. Did the organization receive government contributions (grants)?  Yes\*  No  
 \* If "Yes", complete Schedule 4b.

**5. Fee Submitted: See last page for summary of fee requirements.**

Indicate the filing fee(s) you are submitting along with this form:		<b>Submit only one check or money order for the total fee, payable to "NYS Department of Law"</b>
a. Article 7-A filing fee	\$ _____	
b. EPTL filing fee	\$ _____	
c. Total fee	\$ _____	

**6. Attachments** - For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments →→→

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

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 **MARCH 1**, 2012, and ending **NOVEMBER 19**, 2012

Name of foundation <b>THE C.O.U.Q. FOUNDATION, INC.</b>		A Employer identification number <b>13-3996471</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>C/O GEORGE V. DELSON ASSOCIATES, 885 SECOND AVENUE</b>	Room/suite	B Telephone number (see instructions)
City or town, state, and ZIP code <b>NEW YORK, NY 10017</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input checked="" type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here . . . . . <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation . . . . . <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here . . . . . <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <b>0</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . . . <input type="checkbox"/>

<b>Part I Analysis of Revenue and Expenses</b> (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)
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities . . . . .				
	5a Gross rents . . . . .				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2) . . . . .				
	8 Net short-term capital gain . . . . .				
	9 Income modifications . . . . .				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold . . . . .					
c Gross profit or (loss) (attach schedule) . . . . .					
11 Other income (attach schedule) . . . . .					
12 <b>Total. Add lines 1 through 11 . . . . .</b>					
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages . . . . .				
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule) . . . . .				
	b Accounting fees (attach schedule) . . . . .				
	c Other professional fees (attach schedule) . . . . .				
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see instructions) . . . . .				
	19 Depreciation (attach schedule) and depletion STMT 1	1,203			
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .				
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule) . . . . . STMT 2	7,449			3,045
	24 <b>Total operating and administrative expenses. Add lines 13 through 23 . . . . .</b>	8,652			
	25 Contributions, gifts, grants paid . . . . .				
26 <b>Total expenses and disbursements. Add lines 24 and 25</b>	8,652			3,045	
27 Subtract line 26 from line 12:					
a <b>Excess of revenue over expenses and disbursements</b>	(8,652)				
b <b>Net investment income</b> (if negative, enter -0-) . . . . .					
c <b>Adjusted net income</b> (if negative, enter -0-) . . . . .					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash—non-interest-bearing . . . . .	3,045	0	0	
	2	Savings and temporary cash investments . . . . .				
	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 schedule) ▶ . . . . .				
		Less: allowance for doubtful accounts ▶ . . . . .				
	8	Inventories for sale or use . . . . .				
	9	Prepaid expenses and deferred charges . . . . .				
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule) . . . . .				
	c	Investments—corporate bonds (attach schedule) . . . . .				
	11	Investments—land, buildings, and equipment: basis ▶ . . . . .				
	Less: accumulated depreciation (attach schedule) ▶ . . . . .					
12	Investments—mortgage loans . . . . .					
13	Investments—other (attach schedule) . . . . .					
14	Land, buildings, and equipment: basis ▶ . . . . .					
	Less: accumulated depreciation (attach schedule) ▶ . . . . .	5,607	0	0		
15	Other assets (describe ▶ . . . . .)					
16	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .		0	0		
Liabilities	17	Accounts payable and accrued expenses . . . . .				
	18	Grants payable . . . . .				
	19	Deferred revenue . . . . .				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule) . . . . .				
	22	Other liabilities (describe ▶ . . . . .)				
	23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .				
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted . . . . .				
	25	Temporarily restricted . . . . .				
	26	Permanently restricted . . . . .				
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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	8,652	0		
	30	<b>Total net assets or fund balances</b> (see instructions) . . . . .	8,652	0		
31	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	8,652	0			

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	8,652
2	Enter amount from Part I, line 27a . . . . .	2	(8,652)
3	Other increases not included in line 2 (itemize) ▶ . . . . .	3	
4	Add lines 1, 2, and 3 . . . . .	4	0
5	Decreases not included in line 2 (itemize) ▶ . . . . .	5	0
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	0

**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				
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				
(i) F. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a				
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	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2011	50,046	31,766	1.575458
2010	73,586	43,550	1.689690
2009	262,855	63,869	4.115533
2008	220,541	89,044	2.476764
2007	18,671,736	13,057,835	1.429925
2	Total of line 1, column (d)	2	11.287370
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	2.257474
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	1,500
5	Multiply line 4 by line 3	5	3,386
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	0
7	Add lines 5 and 6	7	3,386
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	3,045

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .	1	0	
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		
3	Add lines 1 and 2 . . . . .	3	0	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	0	
6	Credits/Payments:			
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a		
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	0	
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	9	0	
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	10		
11	Enter the amount of line 10 to be: <b>Credited to 2013 estimated tax</b> ▶ <b>Refunded</b> ▶	11		

**Part VII-A Statements Regarding Activities**

	Yes	No
1a		✓
1b		✓
1c		✓
2		✓
3		✓
4a		✓
4b	N	A
5	✓	
6	✓	
7	✓	
8b	✓	
9		✓
10		✓

**Part VII-A Statements Regarding Activities (continued)**

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		✓
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		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶	13	✓	
14	The books are in care of ▶ <u>GEORGE V. DELSON ASSOCIATES</u> Telephone no. ▶ <u>212-355-2404</u> Located at ▶ <u>885 SECOND AVENUE, NEW YORK, NY</u> ZIP+4 ▶ <u>10017</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ <u>15</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? . . . . . See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶	16	Yes	No ✓

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? ( <b>Exception.</b> 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"/>	1b	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? . . . . .	1c	✓
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20 __, 20 __, 20 __, 20 __		
b	Are there any years listed in 2a for which the foundation is <b>not</b> 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	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 __		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? ( <i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.</i> ) . . . . .	3b	N A
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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	✓

**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)?  Yes  No

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?  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?  Yes  No

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?  Yes  No

<b>5b</b>	N	A	
<b>6b</b>			✓
<b>7b</b>	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
JEFFREY E. EPSTEIN 6100 RED HOOK QUARTER, B3, ST. THOMAS, VI 00802	PRESIDENT 3	0	0	0
DARREN K. INDYKE [REDACTED]	VICE PRESIDENT 1	0	0	0
RICH KAHN [REDACTED]	TREASURER 1	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 NONE	
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 NONE		
2		
All other program-related investments. See instructions.		
3		
Total. Add lines 1 through 3 . . . . .		0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities . . . . .	1a	0
b	Average of monthly cash balances . . . . .	1b	1,523
c	Fair market value of all other assets (see instructions) . . . . .	1c	0
d	<b>Total</b> (add lines 1a, b, and c) . . . . .	1d	1,523
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	1,523
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions) . . . . .	4	23
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,500
6	<b>Minimum investment return.</b> Enter 5% of line 5 . . . . .	6	75

**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	75
2a	Tax on investment income for 2012 from Part VI, line 5 . . . . .	2a	
b	Income tax for 2012. (This does not include the tax from Part VI.) . . . . .	2b	
c	Add lines 2a and 2b . . . . .	2c	0
3	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	3	75
4	Recoveries of amounts treated as qualifying distributions . . . . .	4	
5	Add lines 3 and 4 . . . . .	5	75
6	Deduction from distributable amount (see instructions) . . . . .	6	
7	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	7	75

**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	3,045
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	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	3,045
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	
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 . . . . .	6	3,045

**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
<b>1</b> Distributable amount for 2012 from Part XI, line 7 . . . . .				75
<b>2</b> Undistributed income, if any, as of the end of 2012:				
<b>a</b> Enter amount for 2011 only . . . . .			0	
<b>b</b> Total for prior years: 20__ ,20__ ,20__		0		
<b>3</b> Excess distributions carryover, if any, to 2012:				
<b>a</b> From 2007 . . . . .	18,027,104			
<b>b</b> From 2008 . . . . .	216,091			
<b>c</b> From 2009 . . . . .	259,662			
<b>d</b> From 2010 . . . . .	71,408			
<b>e</b> From 2011 . . . . .	48,458			
<b>f</b> Total of lines 3a through e . . . . .	18,622,723			
<b>4</b> Qualifying distributions for 2012 from Part XII, line 4: ▶ \$ <u>3,045</u>				
<b>a</b> Applied to 2011, but not more than line 2a . . . . .			0	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions) . . . . .		0		
<b>c</b> Treated as distributions out of corpus (Election required—see instructions) . . . . .	0			
<b>d</b> Applied to 2012 distributable amount . . . . .				75
<b>e</b> Remaining amount distributed out of corpus . . . . .	2,970			
<b>5</b> Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	18,625,693			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .		0		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .		0		
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .		0		
<b>e</b> Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .			0	
<b>f</b> Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013 . . . . .				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .	0			
<b>8</b> Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions) . . . . .	18,027,104			
<b>9</b> Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a . . . . .	598,589			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2008 . . . . .	216,091			
<b>b</b> Excess from 2009 . . . . .	259,662			
<b>c</b> Excess from 2010 . . . . .	71,408			
<b>d</b> Excess from 2011 . . . . .	48,458			
<b>e</b> Excess from 2012 . . . . .	2,970			

**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)

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

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

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

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

JEFFREY E. EPSTEIN

**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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<p><b>a</b> <i>Paid during the year</i></p> <p>NONE</p>				
<b>Total</b>				<b>3a</b> 0
<p><b>b</b> <i>Approved for future payment</i></p> <p>NONE</p>				
<b>Total</b>				<b>3b</b> 0





THE C.O.U.Q. FOUNDATION, INC.  
FORM 990-PF  
YE 11/19/12

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## STATEMENT 1

Part I, Line 19; Part II, Line 14:

Depreciation

Furniture &amp; Equipment

17,954 7 years Double Declining  
Balance Half-Year Convention\$1,203

## STATEMENT 2

Part I, Line 23:

Other Expenses

Accounting

\$2,495

Filing Fees

550

Abandoned Equipment

4,404

Total

\$7,449

THE C.O.U.Q. FOUNDATION, INC.  
FORM 990-PF  
YE 11/19/12

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STATEMENT PURSUANT TO GENERAL INSTRUCTION "T"

Part VII Line 5:

The Foundation was dissolved on November 19, 2012.

At the time of dissolution, the Foundation had no assets and was thus not required to make a final distribution.

FILING RECEIPT

ENTITY NAME: THE C.O.U.Q. FOUNDATION, INC.

DOCUMENT TYPE: TERMINATION (FOR. NFP)

COUNTY: NEWY

FILED:12/12/2012 DURATION:\*\*\*\*\* CASH#:121212000450 FILM #:121212000410

FILER:

DARREN K. INDYKE, PLLC

ADDRESS FOR PROCESS:

REGISTERED AGENT:



SERVICE COMPANY: CT CORPORATION SYSTEM - 07

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FEEs	90.00
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TAX	0.00
CERT	0.00
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HANDLING	50.00

PAYMENTS	90.00
CASH	0.00
CHECK	0.00
CHARGE	0.00
DRAWDOWN	90.00
OPAL	0.00
REFUND	0.00

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DOS-1025 (04/2007)

# Delaware

PAGE 1

*The First State*

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF DISSOLUTION OF "THE C.O.U.Q. FOUNDATION, INC.", FILED IN THIS OFFICE ON THE NINETEENTH DAY OF NOVEMBER, [REDACTED]. 2012, AT 11:29 O'CLOCK [REDACTED].

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

2871726 8100

121241663

You may verify this certificate online  
at [corp.delaware.gov/authver.shtml](http://corp.delaware.gov/authver.shtml)



  
Jeffrey W. Bullock, Secretary of State  
AUTHENTICATION: 9997004

DATE: 11-19-12

EFTA00312877

**CERTIFICATE OF DISSOLUTION  
OF  
THE C.O.U.Q. FOUNDATION, INC.**

The C.O.U.Q. Foundation, Inc., organized and existing under the General Corporation Law of the State of Delaware (the "Corporation"), hereby certifies as follows:

1. The dissolution of the Corporation has been duly authorized in accordance with the provisions of Section 276(a) of the General Corporation Law of the State of Delaware.

2. The date of filing of the Corporation's original Certificate of Incorporation in the State of Delaware was March 16, 1998.

3. The date the dissolution was authorized was November 12, 2012.

4. The names and addresses of the directors and officers of the Corporation are as follows:

<u>NAME</u>	<u>TITLE</u>	<u>ADDRESS</u>
Jeffrey E. Epstein	Director and President	6100 Red Hook Quarter, B3 St. Thomas, USVI 00802
Darren K. Indyke	Director, Vice President and Secretary	575 Lexington Ave., 4 <sup>th</sup> FL New York, NY 10022
Richard Kahn	Director and Treasurer	575 Lexington Ave., 4 <sup>th</sup> FL New York, NY 10022

5. The Corporation has no assets and has ceased transacting business.

6. The Corporation, for each year since its incorporation in the State of Delaware, has not been required to pay franchise tax prescribed by Section 503 of the General Corporation Law of the State of Delaware.

7. The Corporation has paid all fees due to or assessable by the State of Delaware through the end of the year in which the Certificate of Dissolution of the Corporation is filed.

Dated: November 12, 2012

By:   
Darren K. Indyke  
Vice President

## EXHIBIT A

### **PLAN OF DISSOLUTION OF THE C.O.U.Q. FOUNDATION, INC.**

The Board of Directors of The C.O.U.Q. Foundation, Inc., a Delaware non-stock, non-profit corporation (the "Corporation"), by unanimous written consent, having considered the advisability of dissolving the Corporation, and it being the unanimous opinion of the Board that dissolution is advisable and it is in the best interests of the Corporation to effect such a dissolution, and the Board of Directors having adopted by unanimous consent, a Plan for a voluntary dissolution of the Corporation, does hereby resolve that the Corporation be dissolved in accordance with the following Plan:

1. There being no members of the Corporation, no vote of membership is required to approve this dissolution, and the action of the Board of Directors is sufficient.
2. No approval of the dissolution of the Corporation is required by any government agency or officer.
3. The Corporation has no assets other than a reserve fund in the amount of \$250 which shall be used to pay the expenses of dissolving the Corporation and winding up its affairs ("Dissolution Expenses").
4. The Corporation shall limit its activities to winding up its affairs, and paying all of its Dissolution Expenses, and shall cease to be an ongoing concern. The officers of the Corporation are hereby authorized and empowered to wind up the affairs of the Corporation, pay all such Dissolution Expenses, execute all such documents and take all such other action as may be necessary or appropriate to carry out this Plan.
5. The Corporation shall carry out this Plan and pay all of its Dissolution Expenses by December 31, 2012.
6. A Certificate of Dissolution shall be executed and filed with the Delaware Secretary of State as required under the provisions of Section 276(a) of the General Corporation Law of the State of Delaware.
7. A copy of the filed Certificate of Dissolution and any other necessary documents evidencing the filing of the same with the Delaware Secretary of State shall be filed with the New York Department of State to effectuate the termination of the Corporation's existence in accordance with the provisions of Section 1312 of the Not for Profit Corporation Law of the State of New York.

8. The Corporation shall cause its accountants to prepare a final tax return on form 990 PF, and shall file the same with the Internal Revenue Service and the New York State Charities Bureau. The Corporation shall also deliver to the New York State Charities Bureau all filings evidencing the Corporation's dissolution in the State of Delaware and the termination of its existence in the State of New York. The officers of the Corporation are each authorized and directed, for and on behalf of the Corporation, to make execute and deliver, or cause to be made, executed and delivered, all other documents, instruments, reports, tax returns, certificates and affidavits required by any federal, state or local government bureau, department or agency in connection with, or by reason of, the dissolution of the Corporation, in order to complete the winding up of the affairs and the dissolution of the Corporation.