

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2021, or tax year beginning 01-01-2021, and ending 12-31-2021

Name of foundation: NAOMI AND NEHEMIAH COHEN FOUNDATION
A Employer identification number: 20-1135004
B Telephone number: (301) 652-2230
C If exemption application is pending, check here
D 1. Foreign organizations, check here
D 2. Foreign organizations meeting the 85% test, check here and attach computation
E If private foundation status was terminated under section 507(b)(1)(A), check here
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here
H Check type of organization: Section 501(c)(3) exempt private foundation
I Fair market value of all assets at end of year: \$ 106,455,928
J Accounting method: Other (specify) Modified Cash

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26), followed by summary rows 27-29.

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	190,799	1,281,722	1,281,722
	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)	10,426,792	4,382,933	4,382,933
	b Investments—corporate stock (attach schedule)	40,340,978	49,862,213	49,862,213
	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)	43,916,399	50,929,060	50,929,060
	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)	94,874,968	106,455,928	106,455,928	
Liabilities	17 Accounts payable and accrued expenses	669	1,530	
	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)	669	1,530	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0	0	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	94,874,299	106,454,398	
29 Total net assets or fund balances (see instructions)	94,874,299	106,454,398		
30 Total liabilities and net assets/fund balances (see instructions)	94,874,968	106,455,928		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	94,874,299
2 Enter amount from Part I, line 27a	2	6,779,618
3 Other increases not included in line 2 (itemize) ▶ _____	3	4,800,481
4 Add lines 1, 2, and 3	4	106,454,398
5 Decreases not included in line 2 (itemize) ▶ _____	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	106,454,398

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a JPMORGAN INVESTMENTS -ST			
b JPMORGAN INVESTMENTS -LT			
c VPARTNERS III PARTNERSHIP INVESTMENT CG DISTRIBUTION	P		
d PARTNERSHIP INVESTMENTS K-1	P		
e PARTNERSHIP INVESTMENTS UBI K-1	P		

(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 1,522,767		1,323,989	198,778
b 14,932,449		10,307,483	4,624,966
c 2,688,198			2,688,198
d 707,253			707,253
e 148,631		148,631	0

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))
a			198,778
b			4,624,966
c			2,688,198
d			707,253
e			0

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	8,219,195
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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	
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Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

Exempt operating foundations described in section 4940(d)(2), check here [] and enter [] Bracket for line 1a "N/A" on line 1.
1a Date of ruling or determination letter: (attach copy of letter if necessary—see instructions)
b 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. 3 165,778
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- 5 165,778
6 Credits/Payments:
6a 2021 estimated tax payments and 2020 overpayment credited to 2021 6a 110,445
6b Exempt foreign organizations—tax withheld at source 6b 0
6c Tax paid with application for extension of time to file (Form 8868) 6c 75,000
6d Backup withholding erroneously withheld 6d 0
7 Total credits and payments. Add lines 6a through 6d 7 185,445
8 Enter any penalty for underpayment of estimated tax. Check here [x] if Form 2220 is attached. 8 0
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 19,667
11 Enter the amount of line 10 to be: Credited to 2022 estimated tax Refunded 11 0

Part VI-A Statements Regarding Activities

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? Yes No
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. Yes No
1c 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. Yes No
2 Did the foundation file Form 1120-POL for this year? Yes No
3 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
4 Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0
5 Has the foundation engaged in any activities that have not previously been reported to the IRS? Yes No
6 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 Yes No
7a Did the foundation have unrelated business gross income of \$1,000 or more during the year? Yes
7b If "Yes," has it filed a tax return on Form 990-T for this year? Yes
8 Was there a liquidation, termination, dissolution, or substantial contraction during the year? Yes No
9 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 Yes
10 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV. 7 Yes
11 Enter the states to which the foundation reports or with which it is registered (see instructions) MD, VA
12 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 Yes
13 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 2021 or the taxable year beginning in 2021? See the instructions for Part XIII. If "Yes," complete Part XIII 9 No
14 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses. 10 No

Part VI-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		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>WWW.NNCF.NET</u>	13	Yes	
14	The books are in care of ► <u>THE FOUNDATION</u> Telephone no. ► <u>(301) 652-2230</u> Located at ► <u>PO BOX 30100 BETHESDA MD</u> ZIP+4 ► <u>20824</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	15		
16	At any time during calendar year 2021, 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	Yes	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign			

Part VI-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.

1a	During the year did the foundation (either directly or indirectly):		Yes	No
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	Yes	
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	Yes	
	(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)?	1a(5)		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.)	1a(6)		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		No
c	Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>			
d	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 2021?	1d		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2021, did the foundation have any undistributed income (lines 6d and 6e, Part XII) for tax year(s) beginning before 2021?	2a		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		
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?	3a	Yes	
b	If "Yes," did it have excess business holdings in 2021 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 2021.)	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2021?	4b		No

Part VI-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))?
 - (2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
 - (3)** Provide a grant to an individual for travel, study, or other similar purposes?
 - (4)** Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
 - (5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?
- 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
- c** Organizations relying on a current notice regarding disaster assistance check here
- d** 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?
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?
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
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?
- b** If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?
- 8** Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

	Yes	No
5a(1)		No
5a(2)		No
5a(3)		No
5a(4)		No
5a(5)		No
5b		
5d		
6a		No
6b		No
7a		No
7b		
8		No

Part VII 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
DANIEL SOLOMON PO BOX 30100 BETHESDA, MD 20824	PRESIDENT 30.00	86,216	23,707	0
DR DIANE SOLOMON BROWN PO BOX 30100 BETHESDA, MD 20824	VICE PRESIDENT 5.00	0	0	0
STUART BROWN PO BOX 30100 BETHESDA, MD 20824	TREASURER 30.00	112,500	6,675	0
JANE MANSOUR SOLOMON PO BOX 30100 BETHESDA, MD 20824	SECRETARY 1.00	0	0	0
LAURA BROWN PO BOX 30100 BETHESDA, MD 20824	DIRECTOR 1.00	0	0	0
REBECCA BROWN PO BOX 30100 BETHESDA, MD 20824	DIRECTOR 1.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ALISON MCWILLIAMS PO BOX 30100 BETHESDA, MD 20824	EXECUTIVE DIRECTOR 55.00	209,082	16,190	0

Total number of other employees paid over \$50,000. 0

Part VII 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 VIII- 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 <hr/> <hr/>	
2 <hr/> <hr/>	
3 <hr/> <hr/>	
4 <hr/> <hr/>	

Part VIII- 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 <hr/> <hr/>	
2 <hr/> <hr/>	
All other program-related investments. See instructions. 3 <hr/> <hr/>	

Total. Add lines 1 through 3 ▶

0

Part IX 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	91,566,070
b	Average of monthly cash balances.	1b	335,874
c	Fair market value of all other assets (see instructions).	1c	8,825,285
d	Total (add lines 1a, b, and c).	1d	100,727,229
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d.	3	100,727,229
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,510,908
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	99,216,321
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	4,960,816

Part X 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 IX, line 6.	1	4,960,816
2a	Tax on investment income for 2021 from Part V, line 5.	2a	165,778
b	Income tax for 2021. (This does not include the tax from Part V.).	2b	23,448
c	Add lines 2a and 2b.	2c	189,226
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	4,771,590
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	4,771,590
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	4,771,590

Part XI 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	
b	Program-related investments—total from Part VIII-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 XII, line 4.	4	

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2020	(c) 2020	(d) 2021
1 Distributable amount for 2021 from Part X, line 7				4,771,590
2 Undistributed income, if any, as of the end of 2021:				
a Enter amount for 2020 only.			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2021:				
a From 2016.			795,341	
b From 2017.			1,499,816	
c From 2018.			442,602	
d From 2019.			502,049	
e From 2020.			1,818,386	
f Total of lines 3a through e.	5,058,194			
4 Qualifying distributions for 2021 from Part XI, line 4: ▶ \$ <u>5,194,011</u>				
a Applied to 2020, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2021 distributable amount				4,771,590
e Remaining amount distributed out of corpus	422,421			
5 Excess distributions carryover applied to 2021. (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	5,480,615			
b Prior years' undistributed income. Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions.		0		
e Undistributed income for 2019. Subtract line 4a from line 2a. Taxable amount—see instructions.			0	
f Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2022				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2016 not applied on line 5 or line 7 (see instructions)	795,341			
9 Excess distributions carryover to 2022. Subtract lines 7 and 8 from line 6a	4,685,274			
10 Analysis of line 9:				
a Excess from 2017	1,499,816			
b Excess from 2018	442,602			
c Excess from 2019.	502,049			
d Excess from 2020	1,818,386			
e Excess from 2021	422,421			

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

- 1 Program service revenue:
a
b
c
d
e
f
g Fees and contracts from government agencies
2 Membership dues and assessments
3 Interest on savings and temporary cash investments
4 Dividends and interest from securities
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
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

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Includes rows for various income types and a subtotal row.

12 Subtotal. Add columns (b), (d), and (e). 13 Total. Add line 12, columns (b), (d), and (e). (See worksheet in line 13 instructions to verify calculations.)

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

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2021 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	51,960	13,250		38,710

TY 2021 IRS 990 e-File Render**Name:** NAOMI AND NEHEMIAH COHEN FOUNDATION**EIN:** 20-1135004

Name of Stock	End of Year Book Value	End of Year Fair Market Value
JPM US LARGE CAP CORE PLUS FD - USD - R6 ISIN US48129C6030	7,921,321	7,921,321
ACCENTURE PLC-CL A	517,773	517,773
ACTIVISION BLIZZARD INC	172,512	172,512
AIR PRODUCTS & CHEMICALS INC	221,982	221,982
ALIBABA GROUP HOLDING-SP ADR	118,790	118,790
APPLE INC	2,130,840	2,130,840
APPLIED MATERIALS INC	629,440	629,440
ARK INNOVATION ETF	417,804	417,804
BANK OF AMERICA CORP	198,692	198,692
BECTON DICKINSON AND CO	93,299	93,299
BOEING CO/THE	100,660	100,660
BOOZ ALLEN HAMILTON HOLDINGS	120,656	120,656
BRISTOL-MYERS SQUIBB CO	350,781	350,781
COMCAST CORP-CLASS A	316,274	316,274
CROWDSTRIKE HOLDINGS INC - A	57,150	57,150
DR HORTON INC	197,162	197,162
EATON CORP PLC	227,258	227,258
EBAY INC	133,000	133,000
FEDEX CORP	128,580	128,580
FREEMPORT-MCMORAN INC	208,650	208,650
GLENCORE PLC ISIN JE00B4T3BW64 SEDOL B4T3BW6	76,178	76,178
HOME DEPOT INC	308,352	308,352
ILLINOIS TOOL WORKS	291,920	291,920
INTERCONTINENTAL EXCHANGE IN	140,326	140,326
INTL BUSINESS MACHINES CORP	200,490	200,490
ISHARES MSCI CHINA ETF	1,591,282	1,591,282
JOHNSON & JOHNSON	309,979	309,979
JPM EMG MKT EQ FD - L FUND 1389	1,802,619	1,802,619
JPMORGAN CHASE & CO	633,400	633,400
KYNDRYL HOLDINGS INC	5,430	5,430
LAM RESEARCH CORP	307,718	307,718
MARSH & MCLENNAN COS	286,455	286,455
MASTERCARD INC - A	289,253	289,253
MATTHEWS PACIFIC TIGER-INST	4,164,052	4,164,052
MCDONALD'S CORP	536,140	536,140
MCDONALD'S CORP	334,283	334,283
MERCK & CO. INC.	193,325	193,325
MFS INTL INTRINSIC VALUE-R6	6,591,626	6,591,626
MICROSOFT CORP	578,134	578,134
NEXTERA ENERGY INC	284,281	284,281
NIKE INC -CL B	448,176	448,176
PEPSICO INC	349,745	349,745
PHILIP MORRIS INTERNATIONAL	93,478	93,478

Name of Stock	End of Year Book Value	End of Year Fair Market Value
PNC FINANCIAL SERVICES GROUP	288,348	288,348
ROCHE HOLDINGS LTD-SPONS ADR	155,070	155,070
SHERWIN-WILLIAMS CO/THE	298,280	298,280
T ROWE PRICE NEW ASIA-I	2,928,287	2,928,287
TEXAS INSTRUMENTS INC	409,357	409,357
UBER TECHNOLOGIES INC	83,860	83,860
UNION PACIFIC CORP	351,946	351,946
UNITEDHEALTH GROUP INC	462,973	462,973
VANGUARD FTSE EMERGING MARKE	1,898,819	1,898,819
VANGUARD MID-CAP ETF	5,236,797	5,236,797
WASATCH SMALL CAP GROW-INV	3,530,350	3,530,350
YUM! BRANDS INC	138,860	138,860

TY 2021 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

**US Government Securities - End of
Year Book Value:**

4,382,933

**US Government Securities - End of
Year Fair Market Value:**

4,382,933

**State & Local Government
Securities - End of Year Book
Value:**

0

**State & Local Government
Securities - End of Year Fair
Market Value:**

0

TY 2021 IRS 990 e-File Render
Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
AP EUROPE VII (APAX) PRIVATE INVESTORS OFFSHORE LP COMMITMENT EXPRESSED IN E	FMV	12,666	12,666
BW PRIVATE INVESTORS OFFSHORE, LTD. CLASS A - LEAD SERIES 01-18	FMV	3,940,773	3,940,773
CAP IV PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	1,481,022	1,481,022
CAP V PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	933,014	933,014
CARLYLE ASIA PARTNERS II PRIVATE INVESTORS OFFSHORE LP	FMV	6,697	6,697
CLAYTON, DUBILIER & RICE (CD&R) FUND 8, LP (OFFSHORE INVESTORS)	FMV	229,857	229,857
COATUE GROWTH FUND IV PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	3,730,558	3,730,558
COATUE OFFSHORE FUND, LTD. CLASS A SUB CLASS D TRANCHE 4 - LEAD SERIES	FMV	7,462,437	7,462,437
GIF IV PRIVATE INVESTORS OFFSHORE LP CLASS A	FMV	74,270	74,270
KKR 2006 PRIVATE INVESTORS OFFSHORE, L.P. (OFFSHORE)	FMV	501,141	501,141
KKR NORTH AMERICA XI PRIVATE INVESTORS OFFSHORE CLASS A	FMV	1,500,592	1,500,592
PEG CHINA PRIVATE INVESTORS OFFSHORE L.P. CLASS A	FMV	393,728	393,728
RS GLOBAL ENERGY AND POWER PRIVATE INVESTORS OFFSHORE VI, L.P.	FMV	1,071,324	1,071,324
WARBURG PINCUS XII PRIVATE INVESTORS OFFSHORE, L.P.	FMV	2,649,364	2,649,364
CEOF AIV CAYMAN	FMV	186,294	186,294
CEOF-C	FMV	205,902	205,902
COMMONFUND CAPITAL GLOBAL PRIVATE EQUITY PARTNERS II	FMV	1,728,889	1,728,889
COMMONFUND CAPITAL SECONDARY 2015	FMV	669,769	669,769
COMMONFUND CAPITAL SECONDARY PARTNERS II	FMV	2,378,578	2,378,578
COMMONFUND CAPITAL SECONDARY PARTNERS III	FMV	382,976	382,976
COMMONFUND GLOBAL PRIVATE EQUITY III	FMV	450,142	450,142
EASTGATE PARTNERSHIP	AT COST	185,167	185,167
D PARTNERS II	FMV	127,327	127,327
D PARTNERS II ANNEX FUND	FMV	38,759	38,759
ISRAEL LEGACY PARTNERS	FMV	697,520	697,520
V PARTNERS III	FMV	1,120,116	1,120,116
VIOLA CREDIT 5	FMV	11,534	11,534
VIOLA PARTNERS FUND 4 2013	FMV	1,947,870	1,947,870
VIOLA PARTNERS FUND 5	FMV	1,459,180	1,459,180
JPM MANAGED INCOME FD - USD - L FUND 2119 ISIN US48121A4159 SEDOL B416ZX2 0.	FMV	7,813,859	7,813,859
JPM PRIME MM FD - AGENCY FUND 349 0.01%	FMV	751,719	751,719
JPM PRIME MM FD - INSTL FUND 829 0.05%	FMV	1,993,851	1,993,851
JPM PRIME MM FD - PREMIER FUND 350 0.01%	FMV	1,107,492	1,107,492
VIRTUS ALLIANZ CONVERT-INST	FMV	3,560,739	3,560,739
COMMONFUND CAPITAL ENVIRONMENTAL SUSTAINABLE PARTNER 2020	FMV	123,934	123,934

TY 2021 IRS 990 e-File Render**Name:** NAOMI AND NEHEMIAH COHEN FOUNDATION**EIN:** 20-1135004

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL FEES	5,324	0		5,324
OFFICE EXPENSES	1,919	0		1,919
CONSULTING	30,000	0		30,000
INSURANCE	15,012	0		15,012
UTILITIES	3,887	0		3,887
MEMBERSHIP DUES	3,720	0		3,720
POSTAGE	770	0		770
SUBSCRIPTIONS	3,525	0		3,525
EDUCATION	730	0		730
PARTNERSHIP UBI LOSS	26,005	0		0

TY 2021 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OFFSHORE ACCOUNTS INCOME: JP MORGAN	2,817,282	2,817,282	2,817,282
SUBLEASE INCOME	7,555	7,555	7,555
PARTNERSHIP INCOME	24,793	24,793	24,793
PARTNERSHIP NON TAXABLE INCOME	329	0	329

TY 2021 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Description	Amount
UNREALIZED GAINS ON INVESTMENTS	4,800,481

TY 2021 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	429,277	429,277		0
IT CONSULTANTS	1,735	0		1,735
GRANTS MANAGEMENT	51,000	0		51,000

TY 2021 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	78,000	0		0
FOREIGN TAXES	1,492	1,492		0
STATE TAXES	1,500	0		0