

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

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For calendar year 2022, or tax year beginning 01-01-2022, and ending 12-31-2022

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

**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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .			
	<b>2</b> Savings and temporary cash investments . . . . .	1,281,722	311,476	311,476
	<b>3</b> Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	<b>4</b> Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	<b>5</b> Grants receivable . . . . .			
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	<b>8</b> Inventories for sale or use . . . . .			
	<b>9</b> Prepaid expenses and deferred charges . . . . .			
	<b>10a</b> Investments—U.S. and state government obligations (attach schedule) . . . . .	4,382,933	10,650,890	10,650,890
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .	49,862,213	38,896,741	38,896,741
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .			
	<b>11</b> Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	<b>12</b> Investments—mortgage loans . . . . .			
	<b>13</b> Investments—other (attach schedule) . . . . .	50,929,060	37,270,840	37,270,840
	<b>14</b> Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
<b>15</b> Other assets (describe ▶ _____)	0	5,120	5,120	
<b>16</b> <b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	106,455,928	87,135,067	87,135,067	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	1,530	5,294	
	<b>18</b> Grants payable . . . . .			
	<b>19</b> Deferred revenue. . . . .			
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons . . . . .			
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .			
	<b>22</b> Other liabilities (describe ▶ _____)			
	<b>23</b> <b>Total liabilities</b> (add lines 17 through 22) . . . . .	1,530	5,294	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 24, 25, 29 and 30.</b>			
	<b>24</b> Net assets without donor restrictions . . . . .			
	<b>25</b> Net assets with donor restrictions . . . . .			
	<b>Foundations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 26 through 30.</b>			
	<b>26</b> Capital stock, trust principal, or current funds . . . . .	0	0	
	<b>27</b> Paid-in or capital surplus, or land, bldg., and equipment fund . . . . .	0	0	
	<b>28</b> Retained earnings, accumulated income, endowment, or other funds . . . . .	106,454,398	87,129,773	
<b>29</b> <b>Total net assets or fund balances</b> (see instructions) . . . . .	106,454,398	87,129,773		
<b>30</b> <b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	106,455,928	87,135,067		

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> 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) . . . . .	<b>1</b>	106,454,398
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	-805,620
<b>3</b> Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	0
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	105,648,778
<b>5</b> Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	18,519,005
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 . . . . .	<b>6</b>	87,129,773

**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.)
<b>1 a</b> JP MORGAN INVESTMENTS			
<b>b</b> PARTNERSHIP INVESTMENTS K-1	P		
<b>c</b>			
<b>d</b>			
<b>e</b>			

(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)
<b>a</b> 31,835,029		31,707,132	127,897
<b>b</b> 571,871		91,363	480,508
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i)
(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	Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
<b>a</b>			127,897
<b>b</b>			480,508
<b>c</b>			
<b>d</b>			
<b>e</b>			

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 }	<b>2</b>	608,405
<b>3</b> 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		<b>3</b>	

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

Table with 11 main rows and sub-rows (a-e) for credits and payments. Includes fields for tax under section 511, tax based on investment income, and total credits and payments.

Part VI-A Statements Regarding Activities

Table with 10 main rows (1a-10) and sub-rows (a-e) regarding activities. Includes questions about political campaigns, unrelated business income, and substantial contributors.

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.
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
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address WWW.NNCF.NET
14 The books are in care of THE FOUNDATION Telephone no. (301) 652-2230 Located at PO BOX 30100 BETHESDA MD 20824 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 2022, 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 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):
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(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.)
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
c Organizations relying on a current notice regarding disaster assistance check here.
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 2022?
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 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?. 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.)
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?
b If "Yes," did it have excess business holdings in 2022 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 2022.)
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
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 2022?

**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
- 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
<b>5a(1)</b>		No
<b>5a(2)</b>		No
<b>5a(3)</b>		No
<b>5a(4)</b>		No
<b>5a(5)</b>		No
<b>5b</b>		
<b>5d</b>		
<b>6a</b>		No
<b>6b</b>		No
<b>7a</b>		No
<b>7b</b>		
<b>8</b>		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
DR DIANE SOLOMON BROWN PO BOX 30100 BETHESDA, MD 20824	PRESIDENT 5.00	0	0	0
DANIEL SOLOMON PO BOX 30100 BETHESDA, MD 20824	VICE PRESIDENT 30.00	91,534	37,173	0
STUART BROWN PO BOX 30100 BETHESDA, MD 20824	TREASURER 30.00	120,000	7,200	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	228,650	17,383	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

2

3

4

**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

2

All other program-related investments. See instructions.

3

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

0

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	82,319,795
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	174,567
<b>c</b>	Fair market value of all other assets (see instructions). . . . .	<b>1c</b>	11,713,957
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	94,208,319
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	94,208,319
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions). . . . .	<b>4</b>	1,413,125
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	92,795,194
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5. . . . .	<b>6</b>	4,639,760

**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.)

<b>1</b>	Minimum investment return from Part IX, line 6. . . . .	<b>1</b>	4,639,760
<b>2a</b>	Tax on investment income for 2022 from Part V, line 5. . . . .	<b>2a</b>	71,020
<b>b</b>	Income tax for 2022. (This does not include the tax from Part V.). . . . .	<b>2b</b>	15,896
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	86,916
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1. . . . .	<b>3</b>	4,552,844
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	0
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	4,552,844
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	0
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1. . . . .	<b>7</b>	4,552,844

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26. . . . .	<b>1a</b>	5,846,285
<b>b</b>	Program-related investments—total from Part VIII-B	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes. . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4. . . . .	<b>4</b>	5,846,285

**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
<b>1</b> Distributable amount for 2022 from Part X, line 7				4,552,844
<b>2</b> Undistributed income, if any, as of the end of 2022:				
<b>a</b> Enter amount for 2021 only. . . . .			0	
<b>b</b> Total for prior years: 20____, 20____, 20____		0		
<b>3</b> Excess distributions carryover, if any, to 2022:				
<b>a</b> From 2017. . . . .	1,499,816			
<b>b</b> From 2018. . . . .	442,602			
<b>c</b> From 2019. . . . .	502,049			
<b>d</b> From 2020. . . . .	1,818,386			
<b>e</b> From 2021. . . . .	422,421			
<b>f</b> <b>Total</b> of lines 3a through e. . . . .	4,685,274			
<b>4</b> Qualifying distributions for 2022 from Part XI, line 4: ▶ \$ <u>5,846,285</u>				
<b>a</b> Applied to 2021, 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 2022 distributable amount				4,552,844
<b>e</b> Remaining amount distributed out of corpus	1,293,441			
<b>5</b> Excess distributions carryover applied to 2022. (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	5,978,715			
<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 2021. Subtract line 4a from line 2a. Taxable amount—see instructions. . . . .			0	
<b>f</b> Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023				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) (Election may be required - see instructions). . . . .	0			
<b>8</b> Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions)	1,499,816			
<b>9</b> <b>Excess distributions carryover to 2023.</b> Subtract lines 7 and 8 from line 6a	4,478,899			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2018	442,602			
<b>b</b> Excess from 2019	502,049			
<b>c</b> Excess from 2020. . . . .	1,818,386			
<b>d</b> Excess from 2021	422,421			
<b>e</b> Excess from 2022	1,293,441			

Part XIII Private Operating Foundations (see instructions and Part VI-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 2022, enter the date of the ruling . . . . .

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

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

	Tax year				(e) Total
	(a) 2022	(b) 2021	(c) 2020	(d) 2019	
<b>b</b> 85% (0.85) of line 2a					
<b>c</b> Qualifying distributions from Part XI, 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 . . . . .					

**3** Complete 3a, b, or c for the alternative test relied upon:

**a** "Assets" alternative test—enter:

(1) Value of all assets . . . . .

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

**b** "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, 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 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).)

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

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**  
Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

**a** The name, address, and telephone number or email address 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:







## **Additional Data**

[Return to Form](#)

**Software ID:**

**Software Version:**

**Form 990PF - Special Condition Description:**

**Special Condition Description**

# TY 2022 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	98,800	12,500		86,300

**TY 2022 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
ADVANCED MICRO DEVICES	32,385	32,385
AMAZON .COM	168,000	168,000
ACCENTURE PLC-CL A	312,203	312,203
ABBVIE INC	213,648	213,648
ALIBABA GROUP HOLDING-SP ADR	88,090	88,090
APPLE INC	1,559,160	1,559,160
APPLIED MATERIALS INC	389,520	389,520
BANK OF AMERICA CORP	48,156	48,156
BLACKROCK INC	222,510	222,510
BOEING CO/THE	95,245	95,245
BRISTOL-MYERS SQUIBB CO	404,791	404,791
COMCAST CORP-CLASS A	209,016	209,016
CONOCOPHILLIPS	184,198	184,198
CROWDSTRIKE HOLDINGS INC - A	126,348	126,348
EBAY INC	82,940	82,940
FEDEX CORP	86,600	86,600
FREEMPORT-MCMORAN INC	190,000	190,000
GLENCORE PLC ISIN JE00B4T3BW64 SEDOL B4T3BW6	99,672	99,672
HOME DEPOT INC	234,684	234,684
ILLINOIS TOOL WORKS	139,450	139,450
INTERCONTINENTAL EXCHANGE IN	222,825	222,825
INTUITE INC	162,305	162,305
INTL BUSINESS MACHINES CORP	211,335	211,335
ISHARES MSCI CHINA ETF	1,204,172	1,204,172
JOHNSON & JOHNSON	320,090	320,090
JPM EMG MKT EQ FD - L FUND 1389	1,339,707	1,339,707
JPMORGAN CHASE & CO	536,400	536,400
LAM RESEARCH CORP	177,367	177,367
MARSH & MCLENNAN COS	247,724	247,724
MASTERCARD INC - A	228,459	228,459
MATTHEWS PACIFIC TIGER-INST	3,305,543	3,305,543
MCDONALD'S CORP	328,622	328,622
MCDONALD'S CORP	527,060	527,060
MERCK & CO. INC.	277,375	277,375
MFS INTL INTRINSIC VALUE-R6	4,024,695	4,024,695
NETFLIX INC	147,440	147,440
MICROSOFT CORP	412,250	412,250
NEXTERA ENERGY INC	296,362	296,362
NIKE INC -CL B	289,249	289,249
NXP SEMICONDUCTORS NV	81,859	81,859
PEPSICO INC	334,402	334,402
PHILIP MORRIS INTERNATIONAL	261,324	261,324
PNC FINANCIAL SERVICES GROUP	55,753	55,753

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ROCHE HOLDINGS LTD-SPONS ADR	117,450	117,450
ROCKWELL AUTOMATION INC	145,785	145,785
SHERWIN-WILLIAMS CO/THE	201,019	201,019
TARGET	201,055	201,055
TEXAS INSTRUMENTS INC	320,031	320,031
TRACTOR SUPPLY CO	170,752	170,752
UBER TECHNOLOGIES INC	49,460	49,460
UNION PACIFIC CORP	289,277	289,277
UNITEDHEALTH GROUP INC	488,826	488,826
VANGUARD FTSE EMERGING MARKET	1,496,481	1,496,481
VANGUARD MID-CAP ETF	4,189,315	4,189,315
WASATCH SMALL CAP GROW-INV	2,108,884	2,108,884
YUM! BRANDS INC	128,080	128,080
FIDELITY 500 INDEX FUND	2,014,881	2,014,881
JMP US LARGE CAP CORE PLUS	4,965,056	4,965,056
ARTISAN INTL VAL	2,131,455	2,131,455

## TY 2022 IRS 990 e-File Render

**Name:** NAOMI AND NEHEMIAH COHEN FOUNDATION

**EIN:** 20-1135004

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

10,650,890

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

10,650,890

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

0

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

0

**TY 2022 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	45,615	45,615
BW PRIVATE INVESTORS OFFSHORE, LTD. CLASS A - LEAD SERIES 01-18	FMV	4,154,737	4,154,737
CAP IV PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	825,060	825,060
CAP V PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	1,281,850	1,281,850
CARLYLE ASIA PARTNERS II PRIVATE INVESTORS OFFSHORE LP	FMV	6,697	6,697
CLAYTON, DUBILIER & RICE (CD&R) FUND 8, LP (OFFSHORE INVESTORS)	FMV	150,346	150,346
COATUE GROWTH FUND IV PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	2,428,818	2,428,818
COATUE OFFSHORE FUND, LTD. CLASS A SUB CLASS D TRANCHE 4 - LEAD SERIES	FMV	5,904,736	5,904,736
GIF IV PRIVATE INVESTORS OFFSHORE LP CLASS A	FMV	79,542	79,542
KKR 2006 PRIVATE INVESTORS OFFSHORE, L.P. (OFFSHORE)	FMV	181,341	181,341
KKR NORTH AMERICA XI PRIVATE INVESTORS OFFSHORE CLASS A	FMV	807,366	807,366
PEG CHINA PRIVATE INVESTORS OFFSHORE L.P. CLASS A	FMV	297,936	297,936
RS GLOBAL ENERGY AND POWER PRIVATE INVESTORS OFFSHORE VI, L.P.	FMV	978,848	978,848
WARBURG PINCUS XII PRIVATE INVESTORS OFFSHORE, L.P.	FMV	2,525,266	2,525,266
CEOF AIV CAYMAN	FMV	81,922	81,922
CEOF-C	FMV	85,265	85,265
COMMONFUND CAPITAL GLOBAL PRIVATE EQUITY PARTNERS II	FMV	1,943,313	1,943,313
COMMONFUND CAPITAL SECONDARY 2015	FMV	442,983	442,983
COMMONFUND CAPITAL SECONDARY PARTNERS II	FMV	1,911,194	1,911,194
COMMONFUND CAPITAL SECONDARY PARTNERS III	FMV	1,319,232	1,319,232
COMMONFUND GLOBAL PRIVATE EQUITY III	FMV	1,255,110	1,255,110
EASTGATE PARTNERSHIP	AT COST	180,513	180,513
D PARTNERS II	FMV	77,735	77,735
D PARTNERS II ANNEX FUND	FMV	21,245	21,245
ISRAEL LEGACY PARTNERS	FMV	1,175,003	1,175,003
V PARTNERS III	FMV	487,165	487,165
VIOLA CREDIT 5	FMV	10,472	10,472
VIOLA PARTNERS FUND 4 2013	FMV	1,237,279	1,237,279
VIOLA PARTNERS FUND 5	FMV	912,673	912,673
VIRTUS ALLIANZ CONVERT-INST	FMV	325,183	325,183
COMMONFUND CAPITAL ENVIRONMENTAL SUSTAINABLE PARTNER 2020	FMV	916,940	916,940
VIOLA OPPORTUNITY I	FMV	680,709	680,709
COMMONFUND CAPITAL GLOBAL PRIVATE EQUITY PARTNERS IV	FMV	25,088	25,088
COMMONFUND CAPITAL SECONDARY PARTNERS IV	FMV	3,683	3,683
JPM 100% US TREASURY	FMV	2,274,218	2,274,218
VIRTUS CONVERTIBLE FUND	FMV	2,235,757	2,235,757

# TY 2022 IRS 990 e-File Render

**Name:** NAOMI AND NEHEMIAH COHEN FOUNDATION

**EIN:** 20-1135004

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
SECURITY DEPOSIT-RENT		5,120	5,120

## TY 2022 IRS 990 e-File Render

**Name:** NAOMI AND NEHEMIAH COHEN FOUNDATION

**EIN:** 20-1135004

Description	Amount
UNREALIZED LOSS ON INVESTMENTS	18,519,005

## TY 2022 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	5,325	0		5,325
OFFICE EXPENSES	5,060	0		5,060
INSURANCE	22,435	0		22,435
TELEPHONE	3,934	0		3,934
MEMBERSHIP DUES	4,815	0		4,815
POSTAGE	1,257	0		1,257
SUBSCRIPTIONS	3,314	0		3,314
EDUCATION	50	0		50

# TY 2022 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	4,148,519	4,148,519	4,148,519
PARTNERSHIP INCOME	75,513	75,513	75,513
PARTNERSHIP INCOME-UBT	6,073	0	6,073

# TY 2022 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	467,492	467,492		0
GRANTS MANAGEMENT	30,000	0		30,000

## TY 2022 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	168,811	0		0
STATE TAXES	13,719	0		0