

For calendar year 2023, or tax year beginning 01-01-2023 , and ending 12-31-2023

Name of foundation CLOUD MOUNTAIN FOUNDATION C/O WFFA PLLC		A Employer identification number 04-3493352	
Number and street (or P.O. box number if mail is not delivered to street address) 237 WEST 35TH STREET 1001		Room/suite	B Telephone number (see instructions) (212) 576-1829
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10001		C If exemption application is pending, check here ☐	
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here..... ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ... ☐	
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶\$ <u>108,366,370</u>		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	457,479	457,479		
	4 Dividends and interest from securities	2,690,653	2,690,653		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,255,959			
	b Gross sales price for all assets on line 6a _____ 25,350,735				
	7 Capital gain net income (from Part IV, line 2)		1,255,959		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances _____				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	4,404,091	4,404,091		
	13 Compensation of officers, directors, trustees, etc.	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	36,000	27,000		9,000
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	66,919	66,419		500
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	742	0		742
	22 Printing and publications				
	23 Other expenses (attach schedule)	161,908	84,852		77,056
	24 Total operating and administrative expenses. Add lines 13 through 23	265,569	178,271		87,298
	25 Contributions, gifts, grants paid	6,457,500			6,457,500
	26 Total expenses and disbursements. Add lines 24 and 25	6,723,069	178,271		6,544,798
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-2,318,978			
	b Net investment income (if negative, enter -0-)		4,225,820		
	c Adjusted net income (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		19,590		
	2	Savings and temporary cash investments		78,445,795	34,933,078	34,933,078
	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)		13,346,014	56,671,552	73,433,292
	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) ▶ _____				
15	Other assets (describe ▶ _____)					
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		91,811,399	91,604,630	108,366,370	
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 ▶ _____)		0	2,112,209	
	23	Total liabilities (add lines 17 through 22).		0	2,112,209	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐					
	24	Net assets without donor restrictions				
	25	Net assets with donor restrictions				
	Foundations that do not follow FASB ASC 958, check here ▶ ☒					
	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		91,811,399	89,492,421	
	29	Total net assets or fund balances (see instructions)		91,811,399	89,492,421	
	30	Total liabilities and net assets/fund balances (see instructions) .		91,811,399	91,604,630	

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	91,811,399
2	Enter amount from Part I, line 27a	2	-2,318,978
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	89,492,421
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	89,492,421

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 GILGER GAGNON ACCT #113606		P		
b GILGER GAGNON ACCT #113606		P		
c PERSHING ADVISOR SOLUTIONS ACCT J81-354607		P		
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 4,614,631		3,267,595	1,347,036
b 2,426,963		2,511,345	-84,382
c 18,309,141		18,315,836	-6,695
d			
e			

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			1,347,036
b			-84,382
c			-6,695
d			
e			

2 Capital gain net income or (net capital loss)

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

If gain, also enter in Part I, line 7
If (loss), enter -0- in Part I, line 7

2

3

1,255,959

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1.			
Date of ruling or determination letter: (attach copy of letter if necessary—see instructions)		1	58,739
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3 Add lines 1 and 2.		3	58,739
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	58,739
6 Credits/Payments:			
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a	68,649	
b Exempt foreign organizations—tax withheld at source	6b	0	
c Tax paid with application for extension of time to file (Form 8868)	6c	20,000	
d Backup withholding erroneously withheld	6d	0	
7 Total credits and payments. Add lines 6a through 6d	7	88,649	
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached.	8	303	
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	29,607	
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax	Refunded	11	0
29,607			

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
1a				No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.			No
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>			
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ 0 (2) On foundation managers. ▶ \$ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XIV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the taxable year beginning in 2023? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> 	10	Yes	
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)? <i>If "Yes," attach schedule. See instructions.</i>	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? <i>If "Yes," attach statement. See instructions</i>	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	Yes	
14	The books are in care of ▶ WAGNER FERBER FINE ACKERMAN PL Telephone no. ▶ (212) 576-1829 Located at ▶ 237 WEST 35TH ST SUITE 1001 NEW YORK NY ZIP+4 ▶ 10001			
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 2023, 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. <i>If "Yes", enter the name of the foreign country</i> ▶	16	Yes	No
				No

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)		No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		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)?	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		
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 2023?	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 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023? If "Yes," list the years  20____, 20____, 20____, 20____	2a		No
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	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		No
b	If "Yes," did it have excess business holdings in 2023 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 2023.)	3b		
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 2023?	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:		Yes	No
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		No
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		No
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		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?	5a(5)		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	5b		
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).	5d		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
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?	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
BENJAMIN FRIEDMAN	PRESIDENT	0	0	0
120 KELLOGG ROAD	15.00			
SHEFFIELD, MA 01257				
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 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
KENNY B ALBOUM 34 A WINDSOR PLACE BROOKLYN,NY 11215	CONSULTING	77,000

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 THE FOUNDATION ACCOMPLISHES ITS CHARITABLE PURPOSES SOLELY THROUGH A PROGRAM OF MAKING CHARITABLE GIFTS AND DOES NOT CONDUCT ANY DIRECT CHARITABLE ACTIVITIES OR MAKE PROGRAM RELATED INVESTMENTS.	0
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.)

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	51,183,131
b	Average of monthly cash balances.	1b	51,881,796
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	103,064,927
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	103,064,927
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,545,974
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	101,518,953
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	5,075,948

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	5,075,948
2a	Tax on investment income for 2022 from Part V, line 5.	2a	58,739
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	58,739
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	5,017,209
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	5,017,209
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	5,017,209

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	6,544,798
b	Program-related investments—total from Part VIII-B	1b	0
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	6,544,798

Part XII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				5,017,209
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2022 only.			0	
b Total for prior years: 20 ____, 20 ____, 20 ____		0		
3 Excess distributions carryover, if any, to 2022:				
a From 2018.				
b From 2019.				
c From 2020.			52,596	
d From 2021.				
e From 2022.				
f Total of lines 3a through e.	52,596			
4 Qualifying distributions for 2023 from Part XI, line 4: ▶ \$ 6,544,798				
a Applied to 2022, 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 2023 distributable amount				5,017,209
e Remaining amount distributed out of corpus	1,527,589			
5 Excess distributions carryover applied to 2023. (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	1,580,185			
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 2022. Subtract line 4a from line 2a. Taxable amount—see instructions.			0	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				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 2018 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	1,580,185			
10 Analysis of line 9:				
a Excess from 2019				
b Excess from 2020		52,596		
c Excess from 2021.				
d Excess from 2022				
e Excess from 2023		1,527,589		

Name and address (home or business)	any foundation manager or substantial contributor	status of recipient	Percentage of contribution	Amount
a Paid during the year				

ALASKA COMMUNITY ACTION 12 E INTL AIRPORT RD ANCHORAGE,AK 99518		PUBLIC CHARITY	ENVIRONMENTAL	80,000
ALLIANCE FOR DEMOCRACY 21 MAIN ST 4 HUDSON,MA 01749		PUBLIC CHARITY	CIVIC	5,000
AMERICAN PROMISE EDUCATION FUND 33 BRADFORD STREET CONCORD,MA 01742		PUBLIC CHARITY	CIVIC	25,000
BERKSHIRE COMMUNITY LAND TRUST PO BOX 276414 GREAT BARRINGTON,MA 01230		PUBLIC CHARITY	ENVIRONMENTAL	25,000
BERKSHIRE ENVIRONMENTAL ACTION TEAM 20 CHAPEL STREET PITTSFIELD,MA 01201		PUBLIC CHARITY	ENVIRONMENTAL	25,000
BERKSHIRE NAT'L RESOURCES COUNCIL 20 BANK ROW PITTSFIELD,MA 01201		PUBLIC CHARITY	ENVIRONMENTAL	50,000
BEYOND PLASTICS AT BENNINGTON COLLEGE 1 COLLEGE DRIVE BENNINGTON,VT 05201		PUBLIC CHARITY	ENVIRONMENTAL	25,000
BLUE RIDGE ENVIRONMENTAL DEFENSE LEAGUE PO BOX 4455 NORTH MYRTLE BEACH,SC 29597		PUBLIC CHARITY	ENVIRONMENTAL	60,000
BOLD ALLIANCE 125 WEST PLUM ST DONIPHAN,NE 68832		PUBLIC CHARITY	CIVIC	150,000
BRAVE NEW FOUNDATION 10510 CULVER BLVD CULVER CITY,CA 90232		PUBLIC CHARITY	CIVIC	50,000
CENTER FOR DEMOCRATIC AND ENVIRONMENT 1320 N HOLLIS ST SPOKANE,WA 99201		PUBLIC CHARITY	ENVIRONMENTAL	150,000
CENTER FOR ECOLOGICAL TECHNOLOGY 112 ELM ST PITTSFIELD,MA 01201		PUBLIC CHARITY	ENVIRONMENTAL	10,000
CENTER FOR ENVIRONMENTAL JUSTICE 7139 SHREVE RD FALLS CHURCH,VA 22043		PUBLIC CHARITY	ENVIRONMENTAL	150,000
CENTER FOR HEALTH ENVIRONMENT & JUSTICE 7139 SHREVE RD FALLS CHURCH,VA 22043		PUBLIC CHARITY	ENVIRONMENTAL	150,000
CENTER FOR MEDIA & DEMOCRACY PO BOX 259010 MADISON,WI 53725		PUBLIC CHARITY	NEWS AND INFORMATION	100,000
CENTER FOR RESPONSIVE POLITICS 1300 L ST NW STE 200 WASHINGTON,DC 20005		PUBLIC CHARITY	CIVIC	25,000
CLEAN PRODUCTION ACT 1310 BROADWAY SOMERVILLE,MA 02144		PUBLIC CHARITY	ENVIRONMENTAL	40,000
CLEAN WATER FOR NORTH CAROLINA 1070 TUNNEL RD BLDG 4 STE 1 ASHEVILLE,NC 28805		PUBLIC CHARITY	ENVIRONMENTAL	20,000
CLEAN WATER FUND 1444 I ST NW WASHINGTON,DC 20005		PUBLIC CHARITY	ENVIRONMENTAL	40,000
CLIMATE DEFENSE PROJECT PO BOX 4403 VALLEJO,CA 94950		PUBLIC CHARITY	ENVIRONMENTAL	25,000
CLIMATE DEFIANCE 1201 NEW YORK AVE NW WASHINGTON,DC 20005		PUBLIC CHARITY	ENVIRONMENTAL	15,000
COALITION FOR GOOD GOVERNANCE 1520 CRESS CT BOULDER,CO 80304		PUBLIC CHARITY	CIVIC	100,000
COLUMBUS INSTITUTE FOR CONTEMPORARY JOURNALISM 101021 E BROAD ST COLUMBUS,OH 43205		PUBLIC CHARITY	MEDIA	270,000
COMING CLEAN 28 VERNON ST BRATTLEBORO VT 05301 BRATTLEBORO,VT 05301		PUBLIC CHARITY	ENVIRONMENTAL	100,000
COMMUNITY ENVIRONMENTAL LEGAL DEFENSE FUND PO BOX 360 MERCERSBURG,PA 17236		PUBLIC CHARITY	ENVIRONMENTAL	175,000
CONSERVATION LAW FOUNDATION 62 SUMMER ST BOSTON MA 02110 BOSTON,MA 02110		PUBLIC CHARITY	ENVIRONMENTAL	20,000
CONSORTIUM FOR INDEPENDENT JOURNALISM 2200 WILSON BLVD STE 102231 ARLINGTON,VA 22201		PUBLIC CHARITY	MEDIA	40,000
CORPORATE WATCH PO BOX 5473 RICHMOND,CA 94805		PUBLIC CHARITY	CIVIC	5,000
CURIOUS COMMUNICATIONSL FLANDERS PO BOX 1565 NEW YORK,NY 10013		PUBLIC CHARITY	MEDIA & INFORMATION	25,000
DATAKIND 271 CADMAN PL EAST BROOKLYN,NY 11202		PUBLIC CHARITY	ENVIRONMENTAL	50,000
DEEP SOUTH CTR FOR ENVIRONMENTAL JUSTICE 9801 LAKE FOREST BLVD NEW ORLEANS,LA 70127		PUBLIC CHARITY	ENVIRONMENTAL	60,000
DEFEND OUR HEALTH 565 CONGRESS ST STE 204 PORTLAND,ME 04101		PUBLIC CHARITY	ENVIRONMENT	80,000
DELAWARE RIVERKEEPER NETWORK 925 CANAL ST BRISTOL,PA 19007		PUBLIC CHARITY	ENVIRONMENTAL	30,000
DEMOCRACY 21 2000 MASSACHUSETTS AVE NW WASHINGTON,DC 20036		PUBLIC CHARITY	CIVIC	25,000
DEMOCRACY NOW PO BOX 1838 NEW YORK,NY 10013		PUBLIC CHARITY	CIVIC	10,000
EARTH ISLAND INSTITUTE 2150 ALLSTON WAY 460 BERKELEY,CA 94704		PUBLIC CHARITY	ENVIRONMENT	45,000
EARTHWORKS 1601 K ST NW WASHINGTON,DC 20006		PUBLIC CHARITY	ENVIRONMENTAL	80,000
ENVIRONMENT MASS RESEARCH & POLICY CTR 294 WASHINGTON ST SUITE 500 BOSTON,MA 02108		PUBLIC CHARITY	ENVIRONMENT	20,000
FAIRNESS & ACCURACY IN REPORTING 124 W 30TH ST STE 201 NEW YORK,NY 10001		PUBLIC CHARITY	NEWS AND INFORMATION	25,000
FOOD & ENVIRONMENT REPORTING NETWORK 5580 FIFTH AVE STE 820 NEW YORK,NY 10036		PUBLIC CHARITY	ENVIRONMENTAL	30,000
FOOD & WATER WATCH 1616 P ST NW WASHINGTON,DC 20036		PUBLIC CHARITY	ENVIRONMENTAL	45,000
FREE SPEECH FOR PEOPLE 505 WEST 38TH ST UNIT A4 AUSTIN,TX 78705		PUBLIC CHARITY	CIVIC	30,000
GAIA 1958 UNIVERSITY AVE BERKELEY,CA 94704		PUBLIC CHARITY	ENVIRONMENTAL	100,000
GLOBAL PRESS INSTITUTE 700 PENNSYLVANIA AVE SE STE 2070 WASHINGTON,DC 20003		PUBLIC CHARITY	MEDIA & INFORMATION	30,000
GOVERNMENT ACCOUNTABILITY PROJECT 1612 K ST NW 1100 WASHINGTON,DC 20006		PUBLIC CHARITY	CIVIC	25,000
GREEN AMENDMENT FOR THE GENERATIONS 925 CANAL ST BRISTOL,PA 19007		PUBLIC CHARITY	ENVIRONMENTAL	50,000
HAVE JUSTICE WILL TRAVEL 9580 VERMONT ROUTE 113 VERSHIRE,VT 05079		PUBLIC CHARITY	CIVIC	10,000
HOUSATONIC RIVER INITIATIVE PO BOX 321 LENOX DALE,MA 01242		PUBLIC CHARITY	ENVIRONMENTAL	15,000
IN THE PUBLIC INTEREST 1305 FRANKLIN ST - SUITE 501 OAKLAND,CA 94612		PUBLIC CHARITY	CIVIC	20,000
INDEPENDENT MEDIA INSTITUTE 18 W 21ST ST STE 901 NEW YORK,NY 10010		PUBLIC CHARITY	MEDIA AND INFORMATION	20,000
INSTITUTE FOR AGRICULTURE AND TRADE POLICY 2105 FIRST AVE SOUTH MINNEAPOLIS,MN 55404		PUBLIC CHARITY	CIVIC	70,000
INSTITUTE FOR PUBLIC ACCURACY & EXPOSE FACTS 1714 FRANKLIN ST 100-133 OAKLAND,CA 94612		PUBLIC CHARITY	CIVIC	40,000
INTERNATIONAL MEDIA PROJECT - MAKING CONTACT 1714 FRANKLIN ST 100-251 OAKLAND,CA 94612		PUBLIC CHARITY	MEDIA	20,000
IRONBOUND COMMUNITY CORP 317 ELM ST NEWARK,NJ 07105		PUBLIC CHARITY	CIVIC	50,000
JUSTICE THROUGH MUSIC 8416 WESTMONT TER BETHESDA,MD 20817		PUBLIC CHARITY	CIVIC	70,000
LABOR NETWORK FOR SUSTAINABILITY PO BOX 5780 TAKOMA,MD 20913		PUBLIC CHARITY	ENVIRONMENTAL	25,000
LEAD AGENCY 223 A ST E MIAMI,OK 74354		PUBLIC CHARITY	ENVIRONMENTAL	80,000
LOUISIANA BUCKET BRIGADE 4713 CANAL ST NEW ORLEANS,LA 70119		PUBLIC CHARITY	ENVIRONMENTAL	100,000
MAKE ART NOT WAR 1015 N MICHILLINDA AVE APT 301 PASADENA,CA 91107		PUBLIC CHARITY	CIVIC; CREATIVE ART	47,500
MAKE THE ROAD 301 GROVE ST BROOKLYN,NY 11237		PUBLIC CHARITY	CIVIC	25,000
MASS PIRG EDUCATION FUND 294 WASHINGTON ST BOSTON,MA 02108		PUBLIC CHARITY	CIVIC	20,000
MASSACHUSETTS AUDUBON 208 GREAT SOUTH RD LINCOLN,MA 01773		PUBLIC CHARITY	ENVIRONMENTAL	5,000
MI FAMILIA VOTER EDUCATION FUND 1525 3RD ST RIVERSAIDE,CA 92507		PUBLIC CHARITY	CIVIC	30,000
MONTANA FREE PRESS PO BOX 1425 HELENA,MT 59224		PUBLIC CHARITY	NEWS & INFORMATION	40,000
MOUNTAIN WATERSHED ASSOC 1414 INDIAN CREEK VALLEY RD MELCROFT,PA 15462		PUBLIC CHARITY	ENVIRONMENTAL	50,000
MOVE TO AMEND EDUCATION FUND PO BOX 188617 SACRAMENTO,CA 95818		PUBLIC CHARITY	CIVIC	10,000
NATIONAL LAWYERS GUILD 132 NASSAU ST NEW YORK,NY 10038		PUBLIC CHARITY	CIVIC	20,000
NETROOTS FOUNDATION 4741 CENTRAL AVE KANSAS CITY,MO 64112		PUBLIC CHARITY	CIVIC	25,000
NEW ECONOMY COALITION PO BOX 441592 SOMERVILLE,MA 02144		PUBLIC CHARITY	MEDIA & INFORMATION	40,000
NEW WORLD FOUNDATION 627 WEST END AVE NEW YORK,NY 10024		PUBLIC CHARITY	CIVIC	200,000
NY COMMUNITIES FOR CHANGE 470 VANDERBILT AVE BROOKLYN,NY 11238		PUBLIC CHARITY	CIVIC	25,000
OIL CHANGE INSTITUTE 714 G STREET 202 WASHINGTON,DC 20003		PUBLIC CHARITY	ENVIRONMENTAL	35,000
PALAST INVESTIGATIVE FUND 3357 CEHUENGA BLVD W 13 LOS ANGELES,CA 90068		PUBLIC CHARITY	NEWS & INFORMATION	40,000
PARTNERSHIP FOR CIVIL JUSTICE FUND 617 FLORIDA AVE NW WASHINGTON,DC 20001		PUBLIC CHARITY	CIVIC	50,000
POST CARBON INSTITUTE PO BOX 1143 CORVALLIS,OR 97339		PUBLIC CHARITY	ENVIRONMENTAL	40,000
PROJECT OF GOVERNMENT OVERSIGHT 1100 13TH ST NW WASHINGTON,DC 20005		PUBLIC CHARITY	CIVIC	60,000
PROTEUS FUND INC 15 RESEARCH DR STE B AMHERST,MA 01002		PUBLIC CHARITY	CIVIC	100,000
PUBLIC CITIZEN FOUNDATION 1620 20TH ST NW WASHINGTON,DC 20009		PUBLIC CHARITY	CIVIC	10,000
RAILROAD STREET YOUTH PROJECT 60 BRIDGE ST GREAT BARRINGTON,MA 01230		PUBLIC CHARITY	EDUCATIONAL	15,000
RENEW US ALLIANCE 191 WILLIAMS ST PROVIDENCE,RI 02906		PUBLIC CHARITY	ENVIRONMENT	25,000
RISE UP ALTERNATIVE RADIO PO POX 551 BOULDER,CO 80306		PUBLIC CHARITY	MEDIA	40,000
RIVER VALLEY ORGANIZING 506 WALNUT ST EAST LIVERPOOL,OH 43920		PUBLIC CHARITY	ENVIRONMENTAL	5,000
ROOTS ACTION EDUCATION CENTER 1500 WEST EL CAMINO AVE 370 SACRAMENTO,CA 95833		PUBLIC CHARITY	MEDIA & INFORMATION	10,000
ROSE FOUNDATION 201 4TH ST STE 102 OAKLAND,CA 94607		PUBLIC CHARITY	ENVIRONMENTAL	150,000
SCHUMACHER CENTER FOR A NEW ECONOMICS 140 JUG END RD GREAT BARRINGTON,MA 01230		PUBLIC CHARITY	CIVIC	50,000
SCIENCE & ENVIR HEALTH NETWORK PO BOX 50733 EUGENE,OR 97405		PUBLIC CHARITY	ENVIRONMENTAL	420,000
SEVEN DIRECTION OF SVCEASTERN WOODLAND 5123 N HWY 119 MEBANE,NC 273029397		PUBLIC CHARITY	CIVIC	20,000
SHEFFIELD LAND TRUST 96 MAIN ST SHEFFIELD,MA 01257		PUBLIC CHARITY	ENVIRONMENTAL	100,000
SLINGSHOT FUND 445 PARK AVE STE 16A NEW YORK,NY 10022		PUBLIC CHARITY	ENVIRONMENTAL	20,000
SOCIAL GOOD FUND 12651 SAN PABLO AVE RICHMOND,CA 94805		PUBLIC CHARITY	CIVIC	75,000
SOCM 2507 MINERAL SPRINGS AVE STE D KNOXVILLE,TN 37917		PUBLIC CHARITY	CIVIC	60,000
SOLIDAIRE 15 RESEARCH DR STE B AMHERST,MA 01002		PUBLIC CHARITY	CIVIC	90,000
SOUL FIRE FARM INSTITUTE 1972 NY HIGHWAY 2 PETERSBURGH,NY 12138		PUBLIC CHARITY	ENVIRONMENTAL	40,000
SOUTHWEST ORGANIZING PROJECT 211 10TH ST SW ALBUQUERQUE,NM 87102		PUBLIC CHARITY	CIVIC	35,000
STORY OF STUFF 1442A WALNUT ST 272 BERKELEY,CA 94709		PUBLIC CHARITY	ENVIRONMENTAL	160,000
SUSTAINABLE MARKETS FOUNDATION 45 W 36TH ST 6TH FL NEW YORK,NY 10018		PUBLIC CHARITY	CIVIC	270,000
TEXAS CAMPAIGN FOR THE ENVIRONMENT FUND 105 WEST RIVERSIDE DR AUSTIN,TX 78704		PUBLIC CHARITY	ENVIRONMENTAL	40,000
TEXAS DEMOCRACY FOUNDATION 54 CHICON ST AUSTIN,TX 78702		PUBLIC CHARITY	CIVIC	25,000
TEXAS HEALTH & ENV ALLIANCE 105 WEST RIVERSIDE DR AUSTIN,TX 78704		PUBLIC CHARITY	ENVIRONMENTAL	25,000
THE OTHER 98 ACTION 3519 NE 15TH AVE 583 PORTLAND,OR 97212		PUBLIC CHARITY	CIVIC	65,000
TIDES FOUNDATION 1102 TORNEY AVENUE SAN FRANCISCO,CA 94129		PUBLIC CHARITY	ENVIRONMENTAL	10,000
TRUE NORTH RESEARCH 1592 N COAST HWY 101 ENCINITAS,CA 92024		PUBLIC CHARITY	ENVIRONMENTAL	200,000
TRUTHOUT PO BOX 276414 SACRAMENTO,CA 95827		PUBLIC CHARITY	ENVIRONMENTAL	80,000
UNKOCH MY CAMPUSESSENTIAL INFORMATION PO BOX 19405 WASHINGTON,DC 20036		PUBLIC CHARITY	ENVIRONMENTAL	40,000
VIRGINIA ORGANIZING 703 CONCORD AVE CHARLOTTESVILLE,VA 22903		PUBLIC CHARITY	CIVIC	25,000
WAMC PO BOX 66600 ALBANY,NY 12206		PUBLIC CHARITY	MEDIA & INFORMATION	5,000
WASHINGTON TOXICS COALITION 4649 SUNNYSIDE AVE N 540 SEATTLE,WA 98103		PUBLIC CHARITY	ENVIRONMENTAL	45,000
WEST VIRGINIA RIVERS COALITION 3503 MACCORKLE AVE SE CHARLESTON,WV 25304		PUBLIC CHARITY	ENVIRONMENTAL	100,000
WESTERN ORGANIZATION OF RESOURCE COUNCILS 220 S 27TH ST BILLINGS,MT 59101		PUBLIC CHARITY	ENVIRONMENTAL	120,000
WORKING FAMILIES FUND 131 E HIGH ST JEFFERSON CITY,MO 65101		PUBLIC CHARITY	CIVIC	10,000
Total				6,457,500
b Approved for future payment				

Enter gross amounts unless otherwise indicated.

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

Form **990-PF** (2023)

Part XVI

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of:

(1) Cash.

(2) Other assets.

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization.

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets.

(4) Reimbursement arrangements.

(5) Loans or loan guarantees.

(6) Performance of services or membership or fundraising solicitations.

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

	2024-11-11
Signature of officer or trustee	Date

2024-11-11

Title

May the IRS discuss this return with the preparer shown below?

See instructions. ☐ Yes ☐ No

**Paid
Preparer
Use Only**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
	MICHAEL FERBER CPA		2024-11-11		P00631972
	Firm's name ▶ WAGNER FERBER FINE & ACKERMAN PLLC				Firm's EIN ▶ 11-306177
	Firm's address ▶ 237 WEST 35TH ST - STE 1001 NEW YORK, NY 10001				Phone no. (212) 576-1829

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2023 IRS 990 e-File Render

Name: CLOUD MOUNTAIN FOUNDATION
C/O WFFA PLLC

EIN: 04-3493352

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	36,000	27,000		9,000

TY 2023 IRS 990 e-File Render

Name: CLOUD MOUNTAIN FOUNDATION
C/O WFFA PLLC

EIN: 04-3493352

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCK AT COST - SCHEDULES AVAILABLE UPON REQUEST	56,671,552	73,433,292

TY 2023 IRS 990 e-File Render

Name: CLOUD MOUNTAIN FOUNDATION

C/O WFFA PLLC

EIN: 04-3493352

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADR FEES	58	58		0
BANK CHARGES	15	0		15
CONSULTING	77,000	0		77,000
INVESTMENT MANAGEMENT FEES	84,794	84,794		0
OFFICE EXPENSE	41	0		41

TY 2023 IRS 990 e-File Render

Name: CLOUD MOUNTAIN FOUNDATION

C/O WFFA PLLC

EIN: 04-3493352

Description	Beginning of Year - Book Value	End of Year - Book Value
LOANS PAYABLE	0	2,112,209

TY 2023 IRS 990 e-File Render

Name: CLOUD MOUNTAIN FOUNDATION
C/O WFFA PLLC
EIN: 04-3493352

Name	Address
BENJAMIN FRIEDMAN	120 KELLOGG ROAD SHEFFIELD,MA 01257

TY 2023 IRS 990 e-File Render

Name: CLOUD MOUNTAIN FOUNDATION

C/O WFFA PLLC

EIN: 04-3493352

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAXES	60,000	60,000		0
FILING FEE	500	0		500
FOREIGN TAXES	6,419	6,419		0