

For calendar year 2024, or tax year beginning 01-01-2024 , and ending 12-31-2024

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>120,427,358</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)	1,740,000			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments . . .	1,195,441	1,195,441		
	4 Dividends and interest from securities . . .	2,435,132	2,435,132		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	2,108,523			
	b Gross sales price for all assets on line 6a 21,004,835				
	7 Capital gain net income (from Part IV, line 2) . . .		2,108,523		
	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	7,479,096	5,739,096		
	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)	10,000	7,500		2,500
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	29,766	9,266		500
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	304,509	224,593		79,917
	24 Total operating and administrative expenses. Add lines 13 through 23	344,275	241,359		82,917
	25 Contributions, gifts, grants paid	4,542,000			4,542,000
	26 Total expenses and disbursements. Add lines 24 and 25	4,886,275	241,359		4,624,917
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	2,592,821			
	b Net investment income (if negative, enter -0-)		5,497,737		
	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			1,225,375	1,225,375
	2	Savings and temporary cash investments		34,933,078	28,721,927	28,721,927
	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)	56,671,552	62,137,940	90,480,056	
	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)	91,604,630	92,085,242	120,427,358		
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 ▶ _____)	2,112,209	0		
	23	Total liabilities (add lines 17 through 22).	2,112,209	0		
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	89,492,421	92,085,242		
	29	Total net assets or fund balances (see instructions)	89,492,421	92,085,242		
	30	Total liabilities and net assets/fund balances (see instructions) .	91,604,630	92,085,242		

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	89,492,421
2	Enter amount from Part I, line 27a	2	2,592,821
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	92,085,242
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	92,085,242

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 GGHC ACCOUNT 113606		P	2023-01-01	2024-12-31
b GGHC ACCOUNT 113606		P	2024-01-01	2024-12-31
c PERSHING		P	2023-01-01	2024-12-31
d PERSHING		P	2024-01-01	2024-12-31
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 4,068,574		1,917,967	2,150,607
b 3,142,855		3,134,337	8,518
c 7,935,958		7,931,056	4,902
d 5,857,448		5,912,952	-55,504
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			2,150,607
b			8,518
c			4,902
d			-55,504
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

2,108,523

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	76,419
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	76,419
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	76,419
6 Credits/Payments:			
a 2024 estimated tax payments and 2023 overpayment credited to 2024	6a	79,607	
b Exempt foreign organizations—tax withheld at source	6b	0	
c Tax paid with application for extension of time to file (Form 8868)	6c	65,000	
d Backup withholding erroneously withheld	6d	0	
7 Total credits and payments. Add lines 6a through 6d	7	144,607	
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached.	8	1,023	
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	67,165	
11 Enter the amount of line 10 to be: Credited to 2025 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
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 2024 or the taxable year beginning in 2024? 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 2024, 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):
- (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 2024?
- 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 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024?
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 2024 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 2024.*)
- 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 2024?

	Yes	No
1a(1)		No
1a(2)		No
1a(3)		No
1a(4)		No
1a(5)		No
1a(6)		No
1b		
1d		No
2a		No
2b		
3a		No
3b		
4a		No
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	77,700

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	81,088,942
b	Average of monthly cash balances.	1b	33,389,828
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	114,478,770
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	114,478,770
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,717,182
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	112,761,588
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	5,638,079

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	5,638,079
2a	Tax on investment income for 2024 from Part V, line 5.	2a	76,419
b	Income tax for 2024. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	76,419
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	5,561,660
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	5,561,660
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	5,561,660

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	4,624,917
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	4,624,917

Part XII

Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7					5,561,660
2 Undistributed income, if any, as of the end of 2024:					
a Enter amount for 2023 only.				0	
b Total for prior years: 20____, 20____, 20____			0		
3 Excess distributions carryover, if any, to 2024:					
a From 2019.					
b From 2020.					52,596
c From 2021.					
d From 2022.					
e From 2023.					1,527,589
f Total of lines 3a through e.		1,580,185			
4 Qualifying distributions for 2024 from Part XI, line 4: ▶ \$ 4,624,917					
a Applied to 2023, 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 2024 distributable amount					4,624,917
e Remaining amount distributed out of corpus		0			
5 Excess distributions carryover applied to 2024. (If an amount appears in column (d), the same amount must be shown in column (a).)		936,743			936,743
6 Enter the net total of each column as indicated below:					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		643,442			
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 2023. Subtract line 4a from line 2a. Taxable amount—see instructions.				0	
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025					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 2019 not applied on line 5 or line 7 (see instructions)		0			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a		643,442			
10 Analysis of line 9:					
a Excess from 2020					
b Excess from 2021					
c Excess from 2022.					
d Excess from 2023					643,442
e Excess from 2024					

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 2024, 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	Prior 3 years			(e) Total
b	85% (0.85) of line 2a	(a) 2024	(b) 2023	(c) 2022	(d) 2021	
c	Qualifying distributions from Part XI, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon:					
a	"Assets" alternative test—enter:					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of 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).)

BENJAMIN FRIEDMAN

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:

Name and address (home or business)	show any relationship to any foundation manager or substantial contributor	status of recipient	Purpose or grant or contribution	Amount

Paid during the year					
ALLIANCE FOR DEMOCRACY		PUBLIC CHARITY	CIVIC		5,000
21 MAIN ST 4 HUDSON,MA 01749					
AMERICAN PROMISE EDUCATION FUND		PUBLIC CHARITY	CIVIC		50,000
33 BRADFORD STREET CONCORD,MA 01742					
APPALACHIAN VOICES		PUBLIC CHARITY	ENVIRONMENTAL		25,000
164 SOUTH DEPOT STREET BOONE,NC 28607					
AUDIT USA		PUBLIC CHARITY	CIVIC		25,000
1755 S JONES BLVD TUCSON,AZ 85713					
BEND THE CURVE		PUBLIC CHARITY	CIVIC		10,000
1575 EYE STREET NW SUITE 500 WASHINGTON,DC 20005					
BERKSHIRE COMMUNITY LAND TRUST		PUBLIC CHARITY	ENVIRONMENTAL		25,000
PO BOX 276414 GREAT BARRINGTON,MA 01230					
BERKSHIRE ENVIRONMENTAL ACTION TEAM		PUBLIC CHARITY	ENVIRONMENTAL		25,000
20 CHAPEL STREET PITTSFIELD,MA 01201					
BERKSHIRE NAT'L RESOURCES COUNCIL		PUBLIC CHARITY	ENVIRONMENTAL		50,000
20 BANK ROW PITTSFIELD,MA 01201					
BEYOND PLASTICS AT BENNINGTON COLLEGE		PUBLIC CHARITY	ENVIRONMENTAL		25,000
1 COLLEGE DRIVE BENNINGTON,VT 05201					
BLUE RIDGE ENVIRONMENTAL DEFENSE LEAGUE		PUBLIC CHARITY	ENVIRONMENTAL		30,000
PO BOX 4455 NORTH MYRTLE BEACH,SC 29597					
BOLD ALLIANCE		PUBLIC CHARITY	CIVIC		150,000
125 WEST PLUM ST DONIPHAN,NE 68832					
BRAVE NEW FOUNDATION		PUBLIC CHARITY	CIVIC		15,000
10510 CULVER BLVD CULVER CITY,CA 90232					
CDER		PUBLIC CHARITY	CIVIC		150,000
5901-B AMMENDALE ROAD BELTSVILLE,MD 20705					
CELDF		PUBLIC CHARITY	CIVIC		25,000
PO BOX 360 MERCERSBURG,PA 17236					
CENTER FOR COMMON GROUND		PUBLIC CHARITY	CIVIC		40,000
PO BOX 235 LADYSMITH,VA 22501					
CENTER FOR ECOLOGICAL TECHNOLOGY		PUBLIC CHARITY	ENVIRONMENTAL		10,000
112 ELM ST PITTSFIELD,MA 01201					
CENTER FOR MEDIA & DEMOCRACY		PUBLIC CHARITY	NEWS AND INFORMATION		100,000
PO BOX 259010 MADISON,WI 53725					
CENTER FOR RESPONSIVE POLITICS		PUBLIC CHARITY	CIVIC		25,000
1300 L ST NW STE 200 WASHINGTON,DC 20005					
CLEAN WATER FOR NORTH CAROLINA		PUBLIC CHARITY	ENVIRONMENTAL		25,000
1070 TUNNEL RD BLDG 4 STE 1 ASHEVILLE,NC 28805					
CLEAN WATER FUND		PUBLIC CHARITY	ENVIRONMENTAL		20,000
1444 I ST NW WASHINGTON,DC 20005					
CLIMATE DEFENSE PROJECT		PUBLIC CHARITY	ENVIRONMENTAL		25,000
PO BOX 4403 VALLEJO,CA 94950					
CLIMATE DEFIANCE		PUBLIC CHARITY	ENVIRONMENTAL		20,000
1201 NEW YORK AVE NW WASHINGTON,DC 20005					
COALITION FOR GOOD GOVERNANCE		PUBLIC CHARITY	CIVIC		25,000
1520 CRESS CT BOULDER,CO 80304					
COLUMBUS INSTITUTE FOR CONTEMPORARY JOURNALISM		PUBLIC CHARITY	MEDIA		25,000
101021 E BROAD ST COLUMBUS,OH 43205					
COMING CLEAN		PUBLIC CHARITY	ENVIRONMENTAL		50,000
28 VERNON ST BRATTLEBORO VT 05301					
CONSORTIUM FOR INDEPENDENT JOURNALISM		PUBLIC CHARITY	MEDIA		25,000
2200 WILSON BLVD STE 102231 ARLINGTON,VA 22201					
CORPORATE WATCH		PUBLIC CHARITY	CIVIC		25,000
PO BOX 5473 RICHMOND,CA 94805					
CURIOUS COMMUNICATIONSL FLANDERS		PUBLIC CHARITY	MEDIA & INFORMATION		50,000
PO BOX 1565 NEW YORK,NY 10013					
DATAKIND		PUBLIC CHARITY	ENVIRONMENTAL		50,000
271 CADMAN PL EAST BROOKLYN,NY 11202					
DEEP SOUTH CTR FOR ENVIRONMETAL JUSTICE		PUBLIC CHARITY	ENVIRONMENTAL		60,000
9801 LAKE FOREST BLVD NEW ORLEANS,LA 70127					
DELAWARE RIVERKEEPER NETWORK		PUBLIC CHARITY	ENVIRONMENTAL		30,000
925 CANAL ST BRISTOL,PA 19007					
DEMOCRACY 21		PUBLIC CHARITY	CIVIC		25,000
2000 MASSACHUSETTS AVE NW WASHINGTON,DC 20036					
DEMOCRACY NOW		PUBLIC CHARITY	CIVIC		10,000
PO BOX 1838 NEW YORK,NY 10013					
EARTH ISLAND INSTITUTE		PUBLIC CHARITY	ENVIRONMENT		45,000
2150 ALLSTON WAY 460 BERKELEY,CA 94704					
EARTHWORKS		PUBLIC CHARITY	ENVIRONMENTAL		40,000
1601 K ST NW WASHINGTON,DC 20006					
ENVIRONMENT MASS RESEARCH & POLICY CTR		PUBLIC CHARITY	ENVIRONMENT		10,000
294 WASHINGTON ST SUITE 500 BOSTON,MA 02108					
FAIRNESS & ACCURACY IN REPORTING		PUBLIC CHARITY	NEWS AND INFORMATION		25,000
124 W 30TH ST STE 201 NEW YORK,NY 10001					
FOOD & ENVIRONMENT REPORTING NETWORK		PUBLIC CHARITY	ENVIRONMENTAL		15,000
5580 FIFTH AVE STE 820 NEW YORK,NY 10036					
FOOD & WATER WATCH		PUBLIC CHARITY	ENVIRONMENTAL		45,000
1616 P ST NW WASHINGTON,DC 20036					
FREE SPEECH FOR PEOPLE		PUBLIC CHARITY	CIVIC		40,000
505 WEST 38TH ST UNIT A4 AUSTIN,TX 78705					
GAIA		PUBLIC CHARITY	ENVIRONMENTAL		60,000
1958 UNIVERSITY AVE BERKELEY,CA 94704					
GLOBAL PRESS INSTITUTE		PUBLIC CHARITY	MEDIA & INFORMATION		30,000
700 PENNSYLVANIA AVE SE STE 2070 WASHINGTON,DC 20003					
GRASSROOTS FUND		PUBLIC CHARITY	ENVIRONMENTAL		200,000
55 MAIN ST 128 NEWMARKET,NH 03857					
GREEN AMENDMENT FOR THE GENERATIONS		PUBLIC CHARITY	ENVIRONMENTAL		25,000
925 CANAL ST BRISTOL,PA 19007					
GREENPEACE FUND		PUBLIC CHARITY	ENVIRONMENTAL		35,000
1300 I ST NW WASHINGTON,DC 20005					
HAVE JUSTICE WILL TRAVEL		PUBLIC CHARITY	CIVIC		10,000
9580 VERMONT ROUTE 113 VERSHIRE,VT 05079					
HOUSATONIC RIVER INITIATIVE		PUBLIC CHARITY	ENVIRONMENTAL		10,000
PO BOX 321 LENOX DALE,MA 01242					
IN THE PUBLIC INTEREST		PUBLIC CHARITY	CIVIC		20,000
1305 FRANKLIN ST - SUITE 501 OAKLAND,CA 94612					
INSTITUTE FOR AGRICULTURE AND TRADE POLICY		PUBLIC CHARITY	CIVIC		35,000
2105 FIRST AVE SOUTH MINNEAPOLIS,MN 55404					
INSTITUTE FOR PUBLIC ACCURACY & EXPOSE FACTS		PUBLIC CHARITY	CIVIC		50,000
1714 FRANKLIN ST 100-133 OAKLAND,CA 94612					
INTERNATIONAL MEDIA PROJECT - MAKING CONTACT		PUBLIC CHARITY	MEDIA		25,000
1714 FRANKLIN ST 100-251 OAKLAND,CA 94612					
IRONBOUND COMMUNITY CORP		PUBLIC CHARITY	CIVIC		50,000
317 ELM ST NEWARK,NJ 07105					
JUSTICE THROUGH MUSIC		PUBLIC CHARITY	CIVIC		40,000
8416 WESTMONT TER BETHESDA,MD 20817					
LABOR NETWORK FOR SUSTAINABILITY		PUBLIC CHARITY	ENVIRONMENTAL		25,000
PO BOX 5780 TAKOMA,MD 20913					
LEAD AGENCY		PUBLIC CHARITY	ENVIRONMENTAL		40,000
223 A ST E MIAMI,OK 74354					
LOUISIANA BUCKET BRIGADE		PUBLIC CHARITY	ENVIRONMENTAL		60,000
4713 CANAL ST NEW ORLEANS,LA 70119					
MAINE PEOPLE'S RESOURCE CENTER		PUBLIC CHARITY	CIVIC		25,000
STRAND BUILDING 565 CONGRESS ST 200 PORTLAND,ME 04101					
MAKE ART NOT WAR		PUBLIC CHARITY	CIVIC; CREATIVE ART		30,000
1015 N MICHILLINDA AVE APT 301 PASADENA,CA 91107					
MASS PIRG EDUCATION FUND		PUBLIC CHARITY	CIVIC		10,000
294 WASHINGTON ST BOSTON,MA 02108					
MASSACHUSETTS AUDUBON		PUBLIC CHARITY	ENVIRONMENTAL		5,000
208 GREAT SOUTH RD LINCOLN,MA 01773					
MONTANA FREE PRESS		PUBLIC CHARITY	NEWS & INFORMATION		30,000
PO BOX 1425 HELENA,MT 59224					
MOUNTAIN WATERSHED ASSOC		PUBLIC CHARITY	ENVIRONMENTAL		50,000
1414 INDIAN CREEK VALLEY RD MELCROFT,PA 15462					
MOVE TO AMEND EDUCATION FUND		PUBLIC CHARITY	CIVIC		10,000
PO BOX 188617 SACRAMENTO,CA 95818					
MOVEMENT VOTER FUND		PUBLIC CHARITY	ENVIRONMENTAL		10,000
37 BRIDGE STREET BOX 749 NOERTHAMPTON,MA 01060					
NATIONAL LAWYERS GUILD		PUBLIC CHARITY	CIVIC		20,000
132 NASSAU ST NEW YORK,NY 10038					
NETROOTS FOUNDATION		PUBLIC CHARITY	CIVIC		35,000
4741 CENTRAL AVE KANSAS CITY,MO 64112					
NEW VENTURE FUND		PUBLIC CHARITY	CIVIC		45,000
1828 L STREET NW SUITE 300-A WASHINGTON,DC 20036					
NEW WORLD FOUND FRACKING FUND		PUBLIC CHARITY	ENVIRONMENTAL		100,000
680 WEST END AVE SUITE 1C NEW YORK,NY 10025					
NEW WORLD FOUNDATION		PUBLIC CHARITY	CIVIC		100,000
627 WEST END AVE NEW YORK,NY 10024					
NY COMMUNITIES FOR CHANGE		PUBLIC CHARITY	CIVIC		25,000
470 VANDERBILT AVE BROOKLYN,NY 11238					
OIL CHANGE INSTITUTE		PUBLIC CHARITY	ENVIRONMENTAL		50,000
714 G STREET 202 WASHINGTON,DC 20003					
OILFRIED WITNESS		PUBLIC CHARITY	ENVIRONMENTAL		25,000
301 S ELM ST GREENSBORO,NC 27401					
PALAST INVESTIGATIVE FUND		PUBLIC CHARITY	NEWS & INFORMATION		40,000
3357 CEHUENGA BLVD W 13 LOS ANGELES,CA 90068					
PARTNERSHIP FOR CIVIL JUSTICE FUND		PUBLIC CHARITY	CIVIC		25,000
617 FLORIDA AVE NW WASHINGTON,DC 20001					
POST CARBON INSTITUTE		PUBLIC CHARITY	ENVIRONMENTAL		20,000
PO BOX 1143 CORVALLIS,OR 97339					
PROJECT OF GOVERNMENT OVERSIGHT		PUBLIC CHARITY	CIVIC		60,000
1100 13TH ST NW WASHINGTON,DC 20005					
PROTECT DISSENT NETWORKPIPER FUND		PUBLIC CHARITY	CIVIC		50,000
303 WYMAN ST SUITE 300 WALTHAM,MA 02451					
PUBLIC HEALTH WATCH		PUBLIC CHARITY	CIVIC		25,000
3908 AVENUE B 103 AUSTIN,TX 78751					
RAILROAD STREET YOUTH PROJECT		PUBLIC CHARITY	EDUCATIONAL		15,000
60 BRIDGE ST GREAT BARRINGTON,MA 01230					
RISE UP ALTERNATIVE RADIO		PUBLIC CHARITY	MEDIA		20,000
PO POX 551 BOULDER,CO 80306					
ROOTS ACTION EDUCATION CENTER		PUBLIC CHARITY	MEDIA & INFORMATION		10,000
1500 WEST EL CAMINO AVE 370 SACRAMENTO,CA 95833					
SCHUMACHER CENTER FOR A NEW ECONOMICS		PUBLIC CHARITY	CIVIC		50,000
140 JUG END RD GREAT BARRINGTON,MA 01230					
SCIENCE & ENVIR HEALTH NETWORK		PUBLIC CHARITY	ENVIRONMENTAL		210,000
PO BOX 50733 EUGENE,OR 97405					
SEVEN DIRECTION OF SVCEASTERN WOODLAND		PUBLIC CHARITY	CIVIC		25,000
5123 N HWY 119 MEBANE,NC 273029397					
SHEFFIELD LAND TRUST		PUBLIC CHARITY	ENVIRONMENTAL		50,000
96 MAIN ST SHEFFIELD,MA 01257					
SLINGSHOT FUND		PUBLIC CHARITY	ENVIRONMENTAL		20,000
445 PARK AVE STE 16A NEW YORK,NY 10022					
SOCIAL GOOD FUND		PUBLIC CHARITY	CIVIC		25,000
12651 SAN PABLO AVE RICHMOND,CA 94805					
SOCM		PUBLIC CHARITY	CIVIC		30,000
2507 MINERAL SPRINGS AVE STE D KNOXVILLE,TN 37917					
SOLIDAIRE		PUBLIC CHARITY	CIVIC		50,000
15 RESEARCH DR STE B AMHERST,MA 01002					
SOUL FIRE FARM INSTITUTE		PUBLIC CHARITY	ENVIRONMENTAL		40,000
1972 NY HIGHWAY 2 PETERSBURGH,NY 12138					
STORY OF STUFF		PUBLIC CHARITY	ENVIRONMENTAL		90,000
1442A WALNUT ST 272 BERKELEY,CA 94709					
SUSTAINABLE MARKETS FOUNDATION		PUBLIC CHARITY	CIVIC		177,000
45 W 36TH ST 6TH FL NEW YORK,NY 10018					
TEXAS CAMPAIGN FOR THE ENVIRONMENT FUND		PUBLIC CHARITY	ENVIRONMENTAL		40,000
105 WEST RIVERSIDE DR AUSTIN,TX 78704					
TEXAS HEALTH & ENV ALLIANCE		PUBLIC CHARITY	ENVIRONMENTAL		25,000
105 WEST RIVERSIDE DR AUSTIN,TX 78704					
THE OTHER 98 ACTION		PUBLIC CHARITY	CIVIC		85,000
3519 NE 15TH AVE 583 PORTLAND,OR 97212					
THIRD ACT EDUCATION FUND		PUBLIC CHARITY	ENVIRONMENTAL		40,000
PO BOX 505 NASSAU,NY 12123					
TRUE NORTH RESEARCH		PUBLIC CHARITY	ENVIRONMENTAL		250,000
1592 N COAST HWY 101 ENCINITAS,CA 92024					
TRUTHOUT		PUBLIC CHARITY	ENVIRONMENTAL		40,000
PO BOX 276414 SACRAMENTO,CA 95827					
UNKOCH MY CAMPUSSENTIAL INFORMATION		PUBLIC CHARITY	ENVIRONMENTAL		85,000
PO BOX 19405 WASHINGTON,DC 20036					
VIRGINIA ORGANIZING		PUBLIC CHARITY	CIVIC		25,000
703 CONCORD AVE CHARLOTTESVILLE,VA 22903					
WAMC		PUBLIC CHARITY	MEDIA & INFORMATION		5,000
PO BOX 66600 ALBANY,NY 12206					
WASHINGTON SPECTATORPUBLIC CONCERN FOUNDATION		PUBLIC CHARITY	CIVIC		25,000
105 HUDSON ST SUITE 407 NEW YORK,NY 10013					
WASHINGTON TOXICS COALITION		PUBLIC CHARITY	ENVIRONMENTAL		25,000
4649 SUNNYSIDE AVE N 540 SEATTLE,WA 98103					
WEST VIRGINIA RIVERS COALITION		PUBLIC CHARITY	ENVIRONMENTAL		50,000
3501 MACCORKLE AVE SE CHARLESTON,WV 25304					
WESTERN MINING ACTION NETWORK		PUBLIC CHARITY	ENVIRONMENTAL		60,000
PO BOX 31037 BILLINGS,MT 59107					
Total				3a	4,542,000
b Approved for future payment					

Enter gross amounts unless otherwise indicated.

3 Total. Add line 12, columns (b), (d), and (e). **13** 5,739,096
(See worksheet in line 13 instructions to verify calculations.)

[illegible]

Part XVI

Yes

1a(1)

1a(2)

1b(1)

1b(2)

1b(3)

1b(4)

1b(5)

1b(6)

1c

ket va

[illegible]

☐ Yes ☒ No

b If "Yes," complete the following schedule.

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

Date _____

Title

See instructions. ☐ Yes ☐ No

See instructions. ☐ Yes ☐ No

P00631972

2025-11-11

Firm's EIN ►11-306177

Phone no.
(212) 576-1829

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B (Form 990) (Rev. January 2025) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
Name of the organization CLOUD MOUNTAIN FOUNDATION C/O WFFA PLLC		Employer identification number 04-3493352

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization CLOUD MOUNTAIN FOUNDATION C/O WFFA PLLC	Employer identification number 04-3493352
--	--

Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BENJAMIN FRIEDMAN 120 KELLOG ROAD SHEFFIELD, MA 01257	 \$ 1,740,000	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
CLOUD MOUNTAIN FOUNDATION
C/O WFFA PLLC

Employer identification number
04-3493352

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Name of organization CLOUD MOUNTAIN FOUNDATION C/O WFFA PLLC	Employer identification number 04-3493352
--	--

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c) (7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

[Return to Form](#)

Software ID:

Software Version:

TY 2024 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	10,000	7,500		2,500

TY 2024 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	62,137,940	90,480,056

TY 2024 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	447	447		0
BANK CHARGES	205	0		205
CONSULTING	77,700	0		77,700
INVESTMENT MANAGEMENT FEES	224,146	224,146		0
OFFICE EXPENSE	2,011	0		2,012

TY 2024 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	2,112,209	0

TY 2024 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 2024 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	20,000	0		0
FILING FEE	500	0		500
FOREIGN TAXES	9,266	9,266		0