

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

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

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

Name of foundation: NAOMI AND NEHEMIAH COHEN FOUNDATION. A Employer identification number: 20-1135004. B Telephone number: (301) 652-2230. C If exemption application is pending, check here. D 1. Foreign organizations, check here. D 2. Foreign organizations meeting the 85% test, check here and attach computation. E If private foundation status was terminated under section 507(b)(1)(A), check here. F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. H Check type of organization: Section 501(c)(3) exempt private foundation. I Fair market value of all assets at end of year: \$95,599,343. 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 (cash basis only). Rows include: 1 Contributions, gifts, grants, etc., received; 2 Check if foundation is not required to attach Sch. B; 3 Interest on savings and temporary cash investments; 4 Dividends and interest from securities; 5a Gross rents; b Net rental income or (loss); 6a Net gain or (loss) from sale of assets not on line 10; b Gross sales price for all assets on line 6a; 7 Capital gain net income; 8 Net short-term capital gain; 9 Income modifications; 10a Gross sales less returns and allowances; b Less: Cost of goods sold; c Gross profit or (loss); 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; b Accounting fees; c Other professional fees; 17 Interest; 18 Taxes; 19 Depreciation and depletion; 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
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	90,940	2,359,529	2,359,529
	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)	7,746,736	5,883,583	5,883,583
	b Investments—corporate stock (attach schedule)	41,642,056	35,742,895	35,742,895
	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)	39,918,592	51,608,216	51,608,216
	14 Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)	5,120	5,120	5,120	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	89,403,444	95,599,343	95,599,343	
Liabilities	17 Accounts payable and accrued expenses	17,576	16,852	
	18 Grants payable			
	19 Deferred revenue.			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)			
	23 Total liabilities (add lines 17 through 22)	17,576	16,852	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0	0	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	89,385,868	95,582,491	
29 Total net assets or fund balances (see instructions)	89,385,868	95,582,491		
30 Total liabilities and net assets/fund balances (see instructions)	89,403,444	95,599,343		

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	89,385,868
2 Enter amount from Part I, line 27a	2	3,962,716
3 Other increases not included in line 2 (itemize) ▶ _____	3	2,233,907
4 Add lines 1, 2, and 3	4	95,582,491
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	95,582,491

Part IV Capital Gains and Losses for Tax on Investment Income

Table with columns (a) through (k) detailing capital gains and losses for various investments like JP Morgan Investments ST and Partnership Investment K-1 ST. Includes sub-rows for gross sales price, depreciation, cost basis, and gain/loss.

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

Table for excise tax calculations. Rows include exempt operating foundations (1a), tax under section 511 (2), tax based on investment income (5), and credits/payments (6a-6d). Total tax due is shown on line 9, and overpayment on line 10.

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?
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.
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.
c Did the foundation file Form 1120-POL for this year?
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?
If "Yes," attach a detailed description of the activities.
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? If "Yes," attach a conformed copy of the changes
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
b If "Yes," has it filed a tax return on Form 990-T for this year?
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?
If "Yes," attach the statement required by General Instruction T.
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?
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV.
8a Enter the states to which the foundation reports or with which it is registered (see instructions)
MD, VA
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? If "No," attach explanation
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. If "Yes," complete Part XIII
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.
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

Table with 3 columns: Question ID, Yes, No. Rows 1a-13.

14 The books are in care of THE FOUNDATION Telephone no. (301) 652-2230
Located at PO BOX 30100 BETHESDA MD ZIP+4 20824

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. If "Yes", enter the name of the foreign country CJ, IS

Table with 3 columns: Question ID, Yes, No. Rows 16.

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

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DANIEL SOLOMON PO BOX 30100 BETHESDA, MD 20824	PRESIDENT 30.00	103,923	37,295	0
DR DIANE SOLOMON BROWN PO BOX 30100 BETHESDA, MD 20824	VICE PRESIDENT 5.00	0	0	0
STUART BROWN PO BOX 30100 BETHESDA, MD 20824	TREASURER 30.00	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	231,820	22,837	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
MARCUM LLP 1899 L STREET NW SUITE 850 WASHINGTON,DC 20036	ACCOUNTING AND ADVISORY SERVICES	96,564

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.)

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	76,374,869
b	Average of monthly cash balances.	1b	434,325
c	Fair market value of all other assets (see instructions).	1c	14,134,896
d	Total (add lines 1a, b, and c).	1d	90,944,090
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	90,944,090
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,364,161
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	89,579,929
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	4,478,996

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part IX, line 6.	1	4,478,996
2a	Tax on investment income for 2024 from Part V, line 5.	2a	145,128
b	Income tax for 2024. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	145,128
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	4,333,868
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	4,333,868
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	4,333,868

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	6,417,011
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	6,417,011

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				4,333,868
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.	502,049			
b From 2020.	1,818,386			
c From 2021.	422,421			
d From 2022.	1,293,441			
e From 2023.	1,847,940			
f Total of lines 3a through e.	5,884,237			
4 Qualifying distributions for 2024 from Part XI, line 4: ▶ \$ <u>6,417,011</u>				
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				4,333,868
e Remaining amount distributed out of corpus	2,083,143			
5 Excess distributions carryover applied to 2024. (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	7,967,380			
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)	502,049			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a	7,465,331			
10 Analysis of line 9:				
a Excess from 2020	1,818,386			
b Excess from 2021	422,421			
c Excess from 2022.	1,293,441			
d Excess from 2023	1,847,940			
e Excess from 2024	2,083,143			

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

Table with 5 columns: (a) 2024, (b) 2023, (c) 2022, (d) 2021, (e) Total. Rows include questions 1a-1b, 2a-2e, 3a-3c, and 4a-4d regarding private operating foundation status and alternative tests.

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:

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

1 Program service revenue:

a _____

b _____

c _____

d _____

e _____

f _____

g Fees and contracts from government agencies

2 Membership dues and assessments

3 Interest on savings and temporary cash investments

4 Dividends and interest from securities

5 Net rental income or (loss) from real estate:

a Debt-financed property.

b Not debt-financed property.

6 Net rental income or (loss) from personal property

7 Other investment income

8 Gain or (loss) from sales of assets other than inventory

9 Net income or (loss) from special events:

10 Gross profit or (loss) from sales of inventory

11 Other revenue:

a _____

b _____

c _____

d _____

e _____

12 Subtotal. Add columns (b), (d), and (e)

13 Total. Add line 12, columns (b), (d), and (e). 13 11,091,362 11,091,362 (See worksheet in line 13 instructions to verify calculations.)

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

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

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

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2024 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	104,208	22,124		88,920

TY 2024 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
AMAZON .COM	438,780	438,780
APPLE INC	1,912,985	1,912,985
APPLIED MATERIALS INC	650,520	650,520
BOEING CO/THE	88,500	88,500
CROWDSTRIKE HOLDINGS INC - A	410,592	410,592
FIDELITY 500 INDEX FUND	6,989,045	6,989,045
FIDELITY INTL INDX	431,148	431,148
FINANCIAL SELECT SECTOR SPDR	1,036,872	1,036,872
FREEMPORT-MCMORAN INC	190,400	190,400
INDUSTRIAL SELECT SECT SPDR	141,905	141,905
INTL BUSINESS MACHINES CORP	329,745	329,745
INVESCO AEROSPACE & DEFENSE	114,730	114,730
ISHARES US AEROSPACE & DEF	145,350	145,350
ISHARES CORE S&P MIDCAP	430,064	430,064
JP MORGAN BETA BUILDERS CANADA	730,889	730,889
JP MORGAN BETA BUILDERS DEVELO	439,530	439,530
JP MORGAN BETA BUILDERS EUROPE ETF	289,570	289,570
JP MORGAN BETA BUILDERS JAPAN	1,159,496	1,159,496
JPMORGAN CHASE & CO	958,840	958,840
MCDONALD'S CORP	579,780	579,780
MERCK & CO. INC.	248,700	248,700
PALANTIR TECHNOLOGIES INC.	378,150	378,150
SIX CIRCLE MGD EQ US UNCON	4,262,512	4,262,512
SIX CIRCLE MGD EQ US UNCON	13,264,152	13,264,152
UBER TECHNOLOGIES INC	120,640	120,640

TY 2024 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

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

5,883,583

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

5,883,583

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

0

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

0

TY 2024 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	18,771	18,771
BW PRIVATE INVESTORS OFFSHORE, LTD. CLASS A - LEAD SERIES 01-18	FMV	4,361,136	4,361,136
CAP IV PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	290,072	290,072
CAP V PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	1,913,724	1,913,724
CEOF-C	FMV	2,953	2,953
CLAYTON, DUBILIER & RICE	FMV	7,278	7,278
COATUE GROWTH FUND IV PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	1,377,678	1,377,678
COATUE OFFSHORE FUND, LTD. CLASS A SUB CLASS D TRANCHE 4 - LEAD SERIES	FMV	7,311,921	7,311,921
COATUE OFFSHORE FUND, LTD. CLASS A SUB CLASS D TRANCHE 4 - LIQUIDATING TRANC	FMV	57,149	57,149
COMMONFUND CAPITAL ENVIRONMENTAL SUSTAINABLE PARTNER 2020	FMV	1,802,942	1,802,942
COMMONFUND CAPITAL GLOBAL PRIVATE EQUITY PARTNERS II	FMV	2,208,859	2,208,859
COMMONFUND CAPITAL GLOBAL PRIVATE EQUITY PARTNERS IV	FMV	889,186	889,186
COMMONFUND CAPITAL SECONDARY 2015	FMV	293,539	293,539
COMMONFUND CAPITAL SECONDARY PARTNERS II	FMV	1,350,234	1,350,234
COMMONFUND CAPITAL SECONDARY PARTNERS III	FMV	1,608,988	1,608,988
COMMONFUND CAPITAL SECONDARY PARTNERS IV	FMV	750,172	750,172
COMMONFUND GLOBAL PRIVATE EQUITY III	FMV	2,071,890	2,071,890
D PARTNERS II	FMV	59,229	59,229
D PARTNERS II ANNEX FUND	FMV	12,505	12,505
DOVER STREET FUND XI PRIVATE	FMV	449,401	449,401
GIF IV PRIVATE INVESTORS OFFSHORE LP CLASS A	FMV	85,876	85,876
ISRAEL LEGACY PARTNERS	FMV	4,334,740	4,334,740
JPM 100% US TREASURY	FMV	11,263,581	11,263,581
JP MORGAN CHASE NON-USD ST	FMV	488,848	488,848
KKR NORTH AMERICA XI PRIVATE INVESTORS OFFSHORE CLASS A	FMV	754,820	754,820
PEG CHINA PRIVATE INVESTORS OFFSHORE L.P. CLASS A	FMV	51,598	51,598
RS GLOBAL ENERGY AND POWER PRIVATE INVESTORS OFFSHORE VI, L.P.	FMV	599,859	599,859
TVC FUND IX PRIVATE INVESTORS	FMV	8,184	8,184
V PARTNERS III	FMV	177,627	177,627
VIOLA CREDIT 5	FMV	16,221	16,221
VIOLA OPPORTUNITY I	FMV	700,856	700,856
VIOLA PARTNERS FUND 4 2013	FMV	1,033,540	1,033,540
VIOLA PARTNERS FUND 5	FMV	1,009,990	1,009,990
VIRTUS CONVERTIBLE FUND	FMV	2,765,373	2,765,373
WARBURG PINCUS XII PRIVATE INVESTORS OFFSHORE, L.P.	FMV	1,479,476	1,479,476

TY 2024 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	5,120

TY 2024 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	5,407	0		5,407
OFFICE EXPENSES	3,957	0		3,957
INSURANCE	3,471	0		3,471
TELEPHONE	5,107	0		5,107
MEMBERSHIP DUES	18,225	0		18,225
POSTAGE	1,054	0		1,054
SUBSCRIPTIONS	3,751	0		3,751
EDUCATION	1,214	0		1,214
BANK FEES AND INTEREST	42	42		0

TY 2024 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	1,656,839	1,656,839	1,656,839
PARTNERSHIP INVESTMENT K-1 OTHER INCOME	37,538	37,538	37,538

TY 2024 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Description	Amount
UNREALIZED GAINS ON INVESTMENTS	2,233,907

TY 2024 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
GRANTS MANAGEMENT	42,000	0		42,000
INVESTMENT FEES	129,654	129,654		0
PARTNERSHIP INVESTMENT K-1	399,487	399,487		0

TY 2024 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	65,000	0		0
PARTNERSHIP INVESTMENT K-1 FOREIGN TAXES PAID	2,438	2,438		0
FOREIGN TAXES PAID	33,565	33,565		0