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Return of Private Foundation
 or Section 4947(a)(1) Nonexempt Charitable Trust
 Treated as a Private Foundation

2009

Department of the Treasury
 Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 2009, or tax year beginning _____, and ending _____

G Check all that apply: Initial return Initial return of a former public charity Final return
 Amended return Address change Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions	Name of foundation MICHAEL STARS & COHEN FAMILY FOUNDATION C/O MICHAEL ALLAN COHEN	A Employer identification number 20-1935967
	Number and street (or P O box number if mail is not delivered to street address) Room/suite 124 10TH STREET 1	B Telephone number 310-453-9400
	City or town, state, and ZIP code MANHATTAN BEACH, CA 90266	C If exemption application is pending, check here <input type="checkbox"/> D 1 Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 236,353. (Part I, column (d) must be on cash basis)		

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received	66,000.		N/A	
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	1,021.	1,021.		STATEMENT 1
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 (from Part IV, line 2)		0.		
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	67,021.	1,021.		
13 Compensation of officers, directors, trustees, etc	0.	0.		0.
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. Add lines 13 through 23	0.	0.		0.
25 Contributions, gifts, grants paid	102,960.			102,960.
26 Total expenses and disbursements. Add lines 24 and 25	102,960.	0.		102,960.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	<35,939.>			
b Net investment income (if negative, enter -0-)		1,021.		
c Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	272,292.	236,353.	236,353.
	2 Savings and temporary cash investments			
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment: basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)	272,292.	236,353.	236,353.	
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			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	272,292.	236,353.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
30 Total net assets or fund balances	272,292.	236,353.		
31 Total liabilities and net assets/fund balances	272,292.	236,353.		

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 30 (must agree with end-of-year figure reported on prior year's return)	1	272,292.
2 Enter amount from Part I, line 27a	2	<35,939.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	236,353.
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 30	6	236,353.

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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.)
1a			
b NONE			
c			
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			
b			
c			
d			
e			

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

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	
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). If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

Yes No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	120,876.	49,122.	2.460730
2007	238,544.	24,148.	9.878416
2006	76,500.	33,238.	2.301583
2005	158,735.	13,607.	11.665687
2004	0.	9,034.	.000000

2 Total of line 1, column (d)	2	26.306416
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	5.261283
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	41,752.
5 Multiply line 4 by line 3	5	219,669.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	10.
7 Add lines 5 and 6	7	219,679.
8 Enter qualifying distributions from Part XII, line 4	8	102,960.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

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Part VI 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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	20.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% 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	20.
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	20.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	0.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	20.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		
5		X
6		X
7	X	
8a		
8b	X	
9		X
10	X	

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	13	X	
14	The books are in care of ▶ <u>MICHAEL COHEN</u> Telephone no. ▶ <u>(310) 263-7375</u> Located at ▶ <u>124 10TH STREET #1, MANHATTAN BEACH, CA</u> ZIP+4 ▶ <u>90266</u>			
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 ▶ <u>15</u> <u>N/A</u>			

Part VII-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.

		Yes	No
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	<u>N/A</u> ▶ <input type="checkbox"/>	1b	
c 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 2009?		1c	X
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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? If "Yes," list the years ▶ _____, _____, _____, _____	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<u>N/A</u>	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. ▶ _____, _____, _____, _____			
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2009 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 2009)	<u>N/A</u>	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a	X
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 2009?		4b	X

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Part VII-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))? Yes No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? Yes 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? Yes 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)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here N/A

c 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? Yes No
 If "Yes," attach the statement required by Regulations section 53.4945-5(d). N/A

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
 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? Yes No
 b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No

5b		
6b		X
7b		

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

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

(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
MICHAEL COHEN 124 10TH STREET MANHATTAN BEACH, CA 90266	TRUSTEE 0.00	0.	0.	0.
SUSANNE LERNER-COHEN 124 10TH STREET MANHATTAN BEACH, CA 90266	DISTRIBUTION OFFICER 0.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶ 0

Part IX-A 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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	0.
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

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Part X 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	21,194.
b	Average of monthly cash balances	1b	21,194.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	42,388.
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	42,388.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	636.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	41,752.
6	Minimum investment return. Enter 5% of line 5	6	2,088.

Part XI 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 X, line 6	1	2,088.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	20.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	20.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	2,068.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	2,068.
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 XIII, line 1	7	2,068.

Part XII 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	102,960.
b	Program-related investments - total from Part IX-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 V, line 8, and Part XIII, line 4	4	102,960.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	102,960.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				2,068.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005	157,634.			
c From 2006	74,936.			
d From 2007	237,549.			
e From 2008	118,561.			
f Total of lines 3a through e	588,680.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$ 102,960.				
a Applied to 2008, 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 2009 distributable amount				2,068.
e Remaining amount distributed out of corpus	100,892.			
5 Excess distributions carryover applied to 2009 (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	689,572.			
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 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	689,572.			
10 Analysis of line 9:				
a Excess from 2005	157,634.			
b Excess from 2006	74,936.			
c Excess from 2007	237,549.			
d Excess from 2008	118,561.			
e Excess from 2009	100,892.			

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Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, 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 X, 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 XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the 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).)

MICHAEL COHEN

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.

NONE

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. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number of the person to whom applications should be addressed:
MICHAEL COHEN, (310) 263-7375
124 10TH STREET #1, MANHATTAN BEACH, CA 90266

b The form in which applications should be submitted and information and materials they should include:
WRITTEN

c Any submission deadlines:
NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
NONE

MICHAEL STARS & COHEN FAMILY FOUNDATION

Form 990-PF (2009)

C/O MICHAEL ALLAN COHEN

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Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SEE STATEMENT 3				
Total			▶ 3a	102,960.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

Name of the organization

MICHAEL STARS & COHEN FAMILY FOUNDATION
C/O MICHAEL ALLAN COHEN

Employer identification number

20-1935967

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not 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 line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization
MICHAEL STARS & COHEN FAMILY FOUNDATION
C/O MICHAEL ALLAN COHEN

Employer identification number
20-1935967

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MICHAEL COHEN 124 10TH STREET #1 MANHATTAN BEACH, CA 90266	\$ <u>66,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CITIGROUP	1,021.	0.	1,021.
TOTAL TO FM 990-PF, PART I, LN 4	1,021.	0.	1,021.

FORM 990-PF LIST OF SUBSTANTIAL CONTRIBUTORS STATEMENT 2
PART VII-A, LINE 10

NAME OF CONTRIBUTOR	ADDRESS
MICHAEL COHEN	124 10TH STREET MANHATTAN BEACH, CA 90266

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 3

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AFRICAN SOLUTIONS	N/A CHARITY	CHARITY	250.
AIDS PROJECT LA	N/A CHARITY	CHARITY	1,750.
ALCOTT CENTRE	N/A CHARITY	CHARITY	100.
ALISON GERTZ FOUNDATION F	N/A CHARITY	CHARITY	250.
ALS ASSOCIATION	N/A CHARITY	CHARITY	1,000.
AMERICAN CANCER SOCIETY	N/A CHARITY	CHARITY	1,750.
AMERICAN HEART ASSOCIATIO	N/A CHARITY	CHARITY	2,250.
AMERICAN JEWISH WORLD SER	N/A CHARITY	CHARITY	750.

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AMERICAN RED CROSS	N/A CHARITY	CHARITY	1,500.
AMERICARES	N/A CHARITY	CHARITY	500.
AMNESTY INTERNATIONAL	N/A CHARITY	CHARITY	1,250.
ART OF THE ELYSIUM	N/A CHARITY	CHARITY	100.
ASAP	N/A CHARITY	CHARITY	500.
BEACH CITIES CHABAD	N/A CHARITY	CHARITY	349.
BEIT HAMIDRASH/WOODLAND H	N/A CHARITY	CHARITY	1,250.
BEVERLY BOOTSTRAPS PANTRY	N/A CHARITY	CHARITY	1,750.
BEYOND SHELTER	N/A CHARITY	CHARITY	850.
BOWERY MISSION	N/A CHARITY	CHARITY	200.

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CAJE CENTRE FOR JEWISH ED	N/A CHARITY	CHARITY	600.
CALIFORNIA STATE PARKS FO	N/A CHARITY	CHARITY	200.
CEDAR SINAI HOSPITAL	N/A CHARITY	CHARITY	1,450.
CENTRE FOR HEALTHY AGING	N/A CHARITY	CHARITY	1,150.
CHILDRENS CANCER FUND	N/A CHARITY	CHARITY	4,000.
CLOTHES THE DEAL	N/A CHARITY	CHARITY	250.
COUNTRY DAY ANNUAL FUND	N/A CHARITY	CHARITY	150.
CRYSTAL STAIRS	N/A CHARITY	CHARITY	2,399.
DISABLED AMERICAN VETS	N/A CHARITY	CHARITY	1,000.
DOCTORS WITHOUT BORDERS	N/A CHARITY	CHARITY	1,250.

MICHAEL STARS & COHEN FAMILY FOUNDATION

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EGLASER GLASSER FOUNDATI	N/A CHARITY	CHARITY	500.
FEEDING AMERICA	N/A CHARITY	CHARITY	500.
FISTULA FOUNDATION	N/A CHARITY	CHARITY	150.
FRED JORDAN MISSION	N/A CHARITY	CHARITY	999.
FRIENDSHIP CIRCLE	N/A CHARITY	CHARITY	1,250.
GLOBAL FUND FOR WOMEN	N/A CHARITY	CHARITY	2,500.
GODS LOVE WE DELIVER	N/A CHARITY	CHARITY	299.
HABITAT FOR HUMANITY	N/A CHARITY	CHARITY	1,000.
HEAL THE BAY	N/A CHARITY	CHARITY	300.
HEIFER INTERNATIONAL	N/A CHARITY	CHARITY	750.

MICHAEL STARS & COHEN FAMILY FOUNDATION			20-1935967
HERMOSA BEACH FOUNDATION	N/A CHARITY	CHARITY	750.
HUMAN RIGHTS WATCH	N/A CHARITY	CHARITY	500.
IBDKIDS	N/A CHARITY	CHARITY	150.
INJURED MARINE SEMPER FI	N/A CHARITY	CHARITY	350.
JEWISH BIG BROTHERS SISTE	N/A CHARITY	CHARITY	300.
JEWISH COMMUNITY FOUNDATI	N/A CHARITY	CHARITY	650.
JEWISH FAMILY SERVICES	N/A CHARITY	CHARITY	1,349.
JEWISH FEDERATION METRO D	N/A CHARITY	CHARITY	500.
JOYFUL HEART FOUNDATION	N/A CHARITY	CHARITY	500.
KCRW	N/A CHARITY	CHARITY	750.

MICHAEL STARS & COHEN FAMILY FOUNDATION			20-1935967
KOMEN FOUNDATION	N/A CHARITY	CHARITY	1,950.
LA COUNTY MUSEUM OF ART	N/A CHARITY	CHARITY	175.
LAANE	N/A CHARITY	CHARITY	1,050.
LAMBS FARM	N/A CHARITY	CHARITY	500.
LATIMES FAMILY FUND	N/A CHARITY	CHARITY	750.
LEUKEMIA & LYMPHOMA SOCIETY	N/A CHARITY	CHARITY	1,000.
LEUKEMIA LYMPHOMA FOUNDATION	N/A CHARITY	CHARITY	1,000.
LIBERTY HILL	N/A CHARITY	CHARITY	750.
LITTLE CO OF MARY COMM FOUNDATION	N/A CHARITY	CHARITY	500.
LOS ANGELES MENS PROJECT	N/A CHARITY	CHARITY	350.

MICHAEL STARS & COHEN FAMILY FOUNDATION			20-1935967
LOS ANGELES MISSION	N/A CHARITY	CHARITY	3,499.
LOS ANGELES REGIONAL FOOD	N/A CHARITY	CHARITY	550.
LUNGEVITY	N/A CHARITY	CHARITY	425.
MACDERMOTT WILL EMERY LLP	N/A CHARITY	CHARITY	303.
MAKE-A-WISH FOUNDATION OF	N/A CHARITY	CHARITY	999.
MANHATTAN BEACH POLICE OF	N/A CHARITY	CHARITY	100.
MARCH OF DIMES	N/A CHARITY	CHARITY	1,500.
MAYME A CLAYTON LIBRARY-C	N/A CHARITY	CHARITY	275.
MAZON	N/A CHARITY	CHARITY	1,400.
MERCY CORPS	N/A CHARITY	CHARITY	175.

MICHAEL STARS & COHEN FAMILY FOUNDATION			20-1935967
MICHAEL STARS INC	N/A CHARITY	CHARITY	1,650.
MIDNITE MISSION	N/A CHARITY	CHARITY	2,199.
NARAL	N/A CHARITY	CHARITY	1,400.
NATIONAL FOUNDATION TRANS	N/A CHARITY	CHARITY	700.
NATIONAL JEWISH MEDICALRE	N/A CHARITY	CHARITY	50.
OTS-FRIENDS OF THE ROUND	N/A CHARITY	CHARITY	150.
OUR LADY OF THE MIRACULOU	N/A CHARITY	CHARITY	200.
OXFAM AMERICA	N/A CHARITY	CHARITY	2,000.
PARA LOS NINOS	N/A CHARITY	CHARITY	2,199.
PHOENIX HOUSE FOUNDATION	N/A CHARITY	CHARITY	799.

MICHAEL STARS & COHEN FAMILY FOUNDATION			20-1935967
PLANNED PARENTHOOD LA	N/A CHARITY	CHARITY	50.
PLANNED PARENTHOOD NY	N/A CHARITY	CHARITY	400.
PRASAD PROJECT	N/A CHARITY	CHARITY	300.
PROGRESSIVE JEWISH ALLIANCE	N/A CHARITY	CHARITY	1,450.
PROJECT ANGEL FOOD	N/A CHARITY	CHARITY	2,250.
PS I LOVE YOU FOUNDATION	N/A CHARITY	CHARITY	100.
REACHING OUT TAX ID #95-4	N/A CHARITY	CHARITY	150.
REDCROSS	N/A CHARITY	CHARITY	500.
SACA (SEXUAL ASSAULT CRISIS ASSOCIATION)	N/A CHARITY	CHARITY	600.
SAN FERNANDO MISSION	N/A CHARITY	CHARITY	2,399.

MICHAEL STARS & COHEN FAMILY FOUNDATION

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SAVE THE CHILDREN	N/A CHARITY	CHARITY	800.
SCHOOL ON WHEELS	N/A CHARITY	CHARITY	899.
SHAREFEST	N/A CHARITY	CHARITY	800.
SILVER LINING FOUNDATION	N/A CHARITY	CHARITY	1,800.
SMILE TRAIN	N/A CHARITY	CHARITY	2,999.
SMITHSONIAN CONTRIBUTING	N/A CHARITY	CHARITY	150.
SOUTHERN POVERTY LAW CEN	N/A CHARITY	CHARITY	300.
ST FRANCIS CENTER	N/A CHARITY	CHARITY	700.
ST JUDES CHILDRNRESEARCHH	N/A CHARITY	CHARITY	399.
ST VINCENT MEALS ON WHEEL	N/A CHARITY	CHARITY	900.

MICHAEL STARS & COHEN FAMILY FOUNDATION			20-1935967
STANNES	N/A CHARITY	CHARITY	100.
STARLIGHT STARBRIGHT CHIL	N/A CHARITY	CHARITY	900.
SUNSHINE KIDS	N/A CHARITY	CHARITY	2,649.
THE MICHAEL J FOX FOUNDATION	N/A CHARITY	CHARITY	500.
THE NEPHCURE FOUNDATION	N/A CHARITY	CHARITY	600.
THE SALVATION ARMY	N/A CHARITY	CHARITY	500.
THE SHADE TREE	N/A CHARITY	CHARITY	850.
UJA - FEDERATION OF NY	N/A CHARITY	CHARITY	200.
UNICEF	N/A CHARITY	CHARITY	2,600.
UNION MISSION	N/A CHARITY	CHARITY	999.

MICHAEL STARS & COHEN FAMILY FOUNDATION

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UNIVERSITY OF CA REGENTS	N/A CHARITY	CHARITY	675.
UPWARD BOUND HOUSE	N/A CHARITY	CHARITY	550.
US HOLOCAUST MUSEUM	N/A CHARITY	CHARITY	250.
VENICE FAMILY CLINIC	N/A CHARITY	CHARITY	599.
WEINGART CENTRE	N/A CHARITY	CHARITY	499.
WOMENS EDGE COALITION	N/A CHARITY	CHARITY	250.
WOMENS MEDIA CENTRE	N/A CHARITY	CHARITY	175.
WOMENS THRIVE WORLDWIDE	N/A CHARITY	CHARITY	175.
WONDER OF READING	N/A CHARITY	CHARITY	500.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			<u>102,960.</u>