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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2011

For calendar year 2011, or tax year beginning 08-01-2011 , and ending 07-31-2012

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

Name of foundation
BENJAMIN S COHEN TRUST 361722010

A Employer identification number
02-6058742

Number and street (or P O box number if mail is not delivered to street address) Room/suite
PO BOX 477

B Telephone number (see page 10 of the instructions)
(603) 229-5990

City or town, state, and ZIP code
CONCORD, NH 033020477

C If exemption application is pending, check here ☐
D 1. Foreign organizations, check here ☐
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
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 1,442,994

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 page 11 of the instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	4	4		
	4	Dividends and interest from securities	38,664	38,664		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	-1,442			
	b	Gross sales price for all assets on line 6a 591,421				
	7	Capital gain net income (from Part IV, line 2)		0		
	8	Net short-term capital gain			0	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	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	37,226	38,668		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	15,069	15,069		
	14	Other employee salaries and wages		0	0	0
	15	Pension plans, employee benefits		0	0	
	16a	Legal fees (attach schedule)				0
	b	Accounting fees (attach schedule)	575	575	0	0
	c	Other professional fees (attach schedule)				0
	17	Interest				0
	18	Taxes (attach schedule) (see page 14 of the instructions)	4,694	378		0
	19	Depreciation (attach schedule) and depletion	0	0		
	20	Occupancy				
	21	Travel, conferences, and meetings		0	0	
	22	Printing and publications		0	0	
	23	Other expenses (attach schedule)	1,355	1,355		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	21,693	17,377	0	0
	25	Contributions, gifts, grants paid	74,300			74,300
	26	**Total expenses and disbursements.** Add lines 24 and 25	95,993	17,377	0	74,300
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-58,767			
	b	**Net investment income** (if negative, enter -0-)		21,291		
	c	**Adjusted net income** (if negative, enter -0-)			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			
	2	Savings and temporary cash investments	6,660	64,333	64,333
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶		0	0
	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 page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶ 0			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)	260,127	291,721	303,113
	b	Investments—corporate stock (attach schedule)	803,109	707,043	793,557
	c	Investments—corporate bonds (attach schedule)	322,977	270,998	281,991
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			0
	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)	1,392,873	1,334,095	1,442,994
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 ▶)			
	23	**Total liabilities** (add lines 17 through 22)		0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☑ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	1,392,873	1,334,095	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	1,392,873	1,334,095	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,392,873	1,334,095	

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	1,392,873
2	Enter amount from Part I, line 27a	2	-58,767
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	1,334,106
5	Decreases not included in line 2 (itemize) ▶	5	11
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,334,095

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	See Additional Data Table			
b				
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	See Additional Data Table			
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
a	See Additional Data Table			
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	-1,442
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 pages 13 and 17 of the instructions) 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 page 18 of the 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))
2010	73,440	1,489,268	0 049313
2009	71,575	1,426,166	0 050187
2008	68,130	1,327,136	0 051336
2007	82,778	1,632,931	0 050693
2006	83,105	1,661,710	0 050012

2	**Total** of line 1, column (d).	2	0 251541
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	0 050308
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	1,451,797
5	Multiply line 4 by line 3.	5	73,037
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	213
7	Add lines 5 and 6.	7	73,250
8	Enter qualifying distributions from Part XII, line 4.	8	74,300

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 on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b			1	213
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	213
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	213
6	Credits/Payments				
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	2,568		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c	0		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	2,568
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	0
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	2,355
11	Enter the amount of line 10 to be **Credited to 2012 estimated tax** ▶ 216	**Refunded** ▶		11	2,139

Part VII-A Statements Regarding Activities

			Yes	No
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?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*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?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ______ **(2)** On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
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.*	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? *If "Yes," attach a conformed copy of the changes*	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? *If "Yes," attach the statement required by General Instruction T.*	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	Yes	
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 XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ NH			
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*	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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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 page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶

14 The books are in care of ▶TD Bank NA Telephone no ▶(603) 229-5990

Located at ▶143 NORTH MAIN STREET CONCORD NH ZIP+4 ▶03301

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 | |

			Yes	No
16	At any time during calendar year 2011, 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?	16		No

See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ 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)? ☐ Yes ☑ 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). ☐ Yes ☑ 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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
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 2011?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☑ No			
	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 page 20 of the instructions).	2b		No
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? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2011 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 2011.).*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b		No

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)? (see page 22 of the instructions) ☐ 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 page 22 of the instructions)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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).			
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?	**6b**		**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?	**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 (see page 22 of the 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
TD Bank NA PO BOX 477 CONCORD, NH 033020477	TRUSTEE 1	15,069		

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the 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 VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** ***(continued)***

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".

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

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

Part 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	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3. . . . . ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	1,439,696
b	Average of monthly cash balances	1b	34,210
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	1,473,906
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	1,473,906
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	22,109
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,451,797
6	**Minimum investment return.** Enter 5% of line 5	6	72,590

Part XI Distributable Amount (see page 25 of the 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	72,590
2a	Tax on investment income for 2011 from Part VI, line 5 — 2a: 213		
b	Income tax for 2011 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	213
3	Distributable amount before adjustments Subtract line 2c from line 1	3	72,377
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	72,377
6	Deduction from distributable amount (see page 25 of the instructions)	6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	72,377

Part XII Qualifying Distributions (see page 25 of the 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	74,300
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	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	74,300
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 (see page 26 of the instructions)	5	213
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	74,087

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

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				72,377
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.			0	
b Total for prior years 2009 , 20___ , 20___		0		
3 Excess distributions carryover, if any, to 2011				
a From 2006. 6,221				
b From 2007. 2,091				
c From 2008. 2,411				
d From 2009. 1,085				
e From 2010. 1,545				
f **Total** of lines 3a through e.	13,353			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ $ 74,300				
a Applied to 2010, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d Applied to 2011 distributable amount.				72,377
e Remaining amount distributed out of corpus	1,923			
5 Excess distributions carryover applied to 2011 *(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	15,276			
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 page 27 of the instructions . . .		0		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)	0			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions)	6,221			
9 **Excess distributions carryover to 2012.** Subtract lines 7 and 8 from line 6a	9,055			
10 Analysis of line 9				
a Excess from 2007. . . . 2,091				
b Excess from 2008. . . . 2,411				
c Excess from 2009. . . . 1,085				
d Excess from 2010. . . . 1,545				
e Excess from 2011. . . . 1,923				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-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 2011, 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)

	Tax year	Prior 3 years			(e) Total
	(a) 2011	**(b)** 2010	**(c)** 2009	**(d)** 2008	
2a 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 organization had $5,000 or more in assets at any time during the year—see page 27 of 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))

NONE

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 page 28 of the 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

TD Bank NA co Monique Brown
PO Box 477
Concord, NH 033020477
(603) 229-5990

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

Letter to above address specifying amount requested and detailing what funds are to be used for

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

Restricted to charitable organizations in NH

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	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
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				74,300
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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			14	4	
4 Dividends and interest from securities. . . .			14	38,659	
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			18	-1,437	
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). .				37,226	

13 Total. Add line 12, columns (b), (d), and (e). **13** 37,226

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	**1a(1)**		No
(2) Other assets.	**1a(2)**		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	**1b(1)**		No
(2) Purchases of assets from a noncharitable exempt organization.	**1b(2)**		No
(3) Rental of facilities, equipment, or other assets.	**1b(3)**		No
(4) Reimbursement arrangements.	**1b(4)**		No
(5) Loans or loan guarantees.	**1b(5)**		No
(6) Performance of services or membership or fundraising solicitations.	**1b(6)**		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	**1c**		No

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

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

b If "Yes," complete the following schedule

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

Sign Here

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

****** | 2012-08-30 | ******

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's Signature	Date	Check if self-employed ☐	PTIN
Firm's name		Firm's EIN	
Firm's address		Phone no	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☑ No

Additional Data

Software ID:	
Software Version:	
EIN:	02-6058742
Name:	BENJAMIN S COHEN TRUST 361722010

Form 990PF - Special Condition Description:

Special Condition Description

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
15000 BANK OF AMER CORP 3 125% 06/15/2012 DTD 12/04/08 FDIC GTY		2011-06-30	2011-08-23
50000 CATERPILLAR FIN 5 125% 10/12/2011 DTD 10/12/2006		2007-12-14	2011-08-24
10000 U S TREASURY NOTE 4 125% 08/31/2012 DTD 08/31/2007*		2010-07-09	2011-08-24
10 APACHE CORP COM		2010-11-19	2011-09-08
10 APACHE CORP COM		2011-05-06	2011-09-08
30 APACHE CORP COM		2010-06-24	2011-09-08
380 APPLIED MATERIALS INC		2011-03-02	2011-09-08
10 CISCO SYSTEMS INC		2007-10-04	2011-09-08
10 EXXON MOBIL CORP		2011-05-09	2011-09-08
20 THERMO ELECTRON CORP		2011-06-02	2011-09-08
60 TOYOTA MOTOR CORP ADR		2011-03-02	2011-09-08
60 US BANCORP DEL NEW		2008-08-25	2011-09-08
2373 537 VANGUARD SHORT-TERM FEDERAL FUND(0049*		2011-02-17	2011-09-29
50 THERMO ELECTRON CORP		2008-07-22	2011-10-19
40 ACE LTD		2011-07-14	2011-10-19
20000 WELLS FARGO & CO 5 625% 12/11/2017 DTD 12/10/07*		2010-06-15	2011-10-20
327 391 VANGUARD SHORT-TERM FEDERAL FUND(0049*		2011-02-17	2011-10-25
10 AT&T INC		2010-11-19	2011-11-03
240 AT&T INC		2008-07-24	2011-11-03
50 ABBOTT LABORATORIES		2011-07-26	2011-11-03
20 COLGATE PALMOLIVE		2011-04-21	2011-11-03
70 GILEAD SCIENCES INC		2011-06-02	2011-11-03
20 PROCTER & GAMBLE CO		2011-05-06	2011-11-03
30 THERMO ELECTRON CORP		2010-11-19	2011-11-03
140 THERMO ELECTRON CORP		2010-03-16	2011-11-03
60 UNITEDHEALTH GROUP INC COM		2011-07-26	2011-11-03
10000 U S TREASURY NOTE 4 125% 08/31/2012 DTD 08/31/2007*		2010-07-09	2011-11-30
10000 U S TREASURY NOTE 4 125% 08/31/2012 DTD 08/31/2007*		2011-08-23	2011-11-30
120 AMERICAN EXPRESS CO		2010-11-19	2011-12-01
230 UNITEDHEALTH GROUP INC COM		2010-11-19	2011-12-01

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
60 UNITEDHEALTH GROUP INC COM		2011-07-26	2011-12-01
30 AMERICAN EXPRESS CO		2009-08-26	2011-12-16
10 APACHE CORP COM		2011-11-03	2011-12-16
20 APACHE CORP COM		2007-05-22	2011-12-16
40 CAPITAL ONE FINANCIAL CORP		2011-05-09	2011-12-16
140 VALERO ENERGY CORP COM		2011-04-25	2011-12-16
50 WELLS FARGO & COMPANY COM NEW		2010-03-16	2011-12-16
20 ACE LTD		2011-07-14	2011-12-16
170 EXELON CORP COM		2009-07-07	2012-01-09
10 EXELON CORP COM		2011-09-08	2012-01-09
100 TARGET CORP		2011-04-26	2012-01-09
200 TARGET CORP		2010-12-16	2012-01-09
100 UNITED TECHNOLOGIES		2010-11-19	2012-01-09
450 VALERO ENERGY CORP COM		2011-07-26	2012-01-09
20 DIAGEO PLC ADR		2011-06-02	2012-01-24
20 DIAGEO PLC ADR		2007-03-20	2012-01-24
60 EXELON CORP COM		2011-09-08	2012-01-24
90 EXELON CORP COM		2010-12-17	2012-01-24
20 DIAGEO PLC ADR		2010-11-19	2012-02-06
40 ECOLAB INC		2011-06-15	2012-02-06
60 ECOLAB INC		2010-11-19	2012-02-06
30 PROCTER & GAMBLE CO		2010-11-15	2012-02-06
20 ABBOTT LABORATORIES		2011-07-26	2012-02-16
30 ABBOTT LABORATORIES		2010-08-24	2012-02-16
10 CHEVRONTEXACO CORP		2011-05-09	2012-02-16
20 CHEVRONTEXACO CORP		2011-01-24	2012-02-16
10 COLGATE PALMOLIVE		2011-04-21	2012-02-16
50 JOHNSON & JOHNSON		2010-11-19	2012-02-16
30 PROCTER & GAMBLE CO		2010-11-19	2012-02-16
5000 U S TREASURY NOTE 3 125% 08/31/2013 DTD 09/02/08		2011-05-11	2012-02-16

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
15000 U S TREASURY NOTE 3 125% 08/31/2013 DTD 09/02/08		2011-05-11	2012-03-14
10000 U S TREASURY BOND 2 625% 08/15/2020 DTD 08/15/10		2011-11-30	2012-03-14
130 AMERICAN TOWER CORP COM		2011-11-03	2012-03-23
170 HEWLETT PACKARD		2010-10-12	2012-03-23
100 MARATHON OIL		2011-07-26	2012-03-23
130 ORACLE CORP		2011-01-24	2012-03-23
60 HEWLETT PACKARD		2011-09-08	2012-03-26
90 HEWLETT PACKARD		2009-05-01	2012-03-26
60 ORACLE CORP		2010-12-17	2012-03-26
50 ORACLE CORP		2011-01-24	2012-03-26
10000 PEPSICO INC 3 100% 01/15/2015 DTD 01/14/10		2011-08-24	2012-03-28
10000 PEPSICO INC 3 100% 01/15/2015 DTD 01/14/10		2011-08-24	2012-03-28
50 CAPITAL ONE FINANCIAL CORP		2011-03-29	2012-04-12
10 EXXON MOBIL CORP		2011-05-09	2012-04-12
10 EXXON MOBIL CORP		2010-11-19	2012-04-12
10 3M CO		2007-03-20	2012-04-12
40 J P MORGAN CHASE & CO		2007-05-22	2012-05-02
160 METLIFE INC		2012-02-16	2012-05-02
120 SYSCO CORP		2011-07-26	2012-05-02
10000 U S TREASURY NOTE 3 125% 08/31/2013 DTD 09/02/08		2011-05-11	2012-05-03
120 SYSCO CORP		2011-07-26	2012-05-04
20 ABBOTT LABORATORIES		2010-05-27	2012-05-08
20 AMERICAN EXPRESS CO		2009-08-26	2012-05-08
30 ARCHER DANIELS MID		2011-03-03	2012-05-08
10 CAPITAL ONE FINANCIAL CORP		2011-03-29	2012-05-08
10 CAPITAL ONE FINANCIAL CORP		2011-07-14	2012-05-08
10 CHEVRONTEXACO CORP		2010-11-19	2012-05-08
10 COLGATE PALMOLIVE		2012-04-12	2012-05-08
20 DANAHER CORP		2011-04-26	2012-05-08
10 DIAGEO PLC ADR		2010-11-19	2012-05-08

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
30 WALT DISNEY CO		2012-01-09	2012-05-08
40 E M C CORP MASS		2010-11-19	2012-05-08
20 GILEAD SCIENCES INC		2011-06-02	2012-05-08
20 HOME DEPOT INC		2011-04-25	2012-05-08
20 ILLINOIS TOOL WKS INC		2012-01-24	2012-05-08
10 INTERNATIONAL BUSINESS MACHINES		2011-04-25	2012-05-08
30 MERCK & CO INC NEW COM		2012-04-12	2012-05-08
40 MICROSOFT CORP		2007-05-22	2012-05-08
20 STARBUCKS CORP		2012-01-09	2012-05-08
30 WELLS FARGO & COMPANY COM NEW		2010-11-19	2012-05-08
20 YUM BRANDS INC		2012-01-09	2012-05-08
10 ACE LTD		2011-07-14	2012-05-08
10 ACE LTD		2010-11-19	2012-05-08
30 HOME DEPOT INC		2010-11-19	2012-05-10
130 MARATHON OIL		2011-07-26	2012-05-10
50 STARBUCKS CORP		2012-01-09	2012-05-10
110 MARATHON OIL		2011-06-07	2012-05-29
90 UNITED TECHNOLOGIES		2003-10-02	2012-05-29
310 INVESCO LTD SHS		2012-03-23	2012-05-29
100 PNC FINANCIAL CORP		2012-01-09	2012-06-15
50 STARBUCKS CORP		2011-09-08	2012-06-15
30 YUM BRANDS INC		2012-01-09	2012-06-15
10 YUM BRANDS INC		2007-07-19	2012-06-15
5000 U S TREASURY NOTE 3 125% 08/31/2013 DTD 09/02/08		2011-05-11	2012-06-26
210 MARATHON OIL		2012-01-09	2012-07-09
40 MARATHON OIL		2011-06-07	2012-07-09
170 PROCTER & GAMBLE CO		2010-11-19	2012-07-09
40 ABBOTT LABORATORIES		2012-05-29	2012-07-11
221 223 INVESCO INTERNATIONAL GROWTH FUND INSTITUTIONAL CLASS		2010-11-19	2012-07-11
10 AMERICAN EXPRESS CO		2009-08-26	2012-07-11

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
20 APACHE CORP COM		2012-02-16	2012-07-11
30 ARCHER DANIELS MID		2011-03-03	2012-07-11
20 BED BATH & BEYOND INC		2012-06-15	2012-07-11
10 BERKSHIRE HATHAWAY INC DEL CL B NEW		2012-05-29	2012-07-11
40 BROADCOM CORP COM		2012-03-26	2012-07-11
103 264 BUFFALO SMALL CAP FD #1444		2010-11-19	2012-07-11
10 CAPITAL ONE FINANCIAL CORP		2011-07-14	2012-07-11
20 CELGENE CORP		2012-04-12	2012-07-11
20 CHEVRONTEXACO CORP		2010-11-19	2012-07-11
110 CISCO SYSTEMS INC		2007-10-04	2012-07-11
20 COCA COLA CO		2012-05-10	2012-07-11
20 COLGATE PALMOLIVE		2012-05-29	2012-07-11
10 CONOCOPHILLIPS		2012-07-09	2012-07-11
20 DANAHER CORP		2011-04-26	2012-07-11
10 DIAGEO PLC ADR		2008-06-16	2012-07-11
30 WALT DISNEY CO		2012-01-09	2012-07-11
50 E M C CORP MASS		2010-11-19	2012-07-11
20 ECOLAB INC		2012-05-10	2012-07-11
30 EXXON MOBIL CORP		2010-01-11	2012-07-11
40 FREEPORT-MCMORAN COPPER & GOCL B		2012-02-06	2012-07-11
40 GILEAD SCIENCES INC		2012-05-29	2012-07-11
33 635 HARBOR INTERNATIONAL FUND		2010-11-19	2012-07-11
40 HOME DEPOT INC		2010-11-19	2012-07-11
10 ILLINOIS TOOL WKS INC		2012-01-24	2012-07-11
10 ILLINOIS TOOL WKS INC		2007-03-20	2012-07-11
10 INTERNATIONAL BUSINESS MACHINES		2011-04-25	2012-07-11
50 J P MORGAN CHASE & CO		2007-05-22	2012-07-11
8 715 PERKINS MID CAP VALUE FUND INSTITUTIONAL CLASS		2010-11-19	2012-07-11
20 JOHNSON & JOHNSON		2007-05-22	2012-07-11
30 KRAFT FOODS INC		2012-07-09	2012-07-11

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
20 L-3 COMMUNICATIONS HLDGS INC COM		2011-03-02	2012-07-11
50 MERCK & CO INC NEW COM		2012-05-29	2012-07-11
50 MICROSOFT CORP		2007-05-22	2012-07-11
30 NETAPP INC COM		2012-03-26	2012-07-11
30 NEXTERA ENERGY INC COM		2012-05-10	2012-07-11
40 ORACLE CORP		2011-06-15	2012-07-11
20 PNC FINANCIAL CORP		2011-12-16	2012-07-11
30 QUALCOMM, INC		2010-11-19	2012-07-11
84 952 ROYCE SPECIAL EQUITY FD #327		2010-11-19	2012-07-11
60 SPECTRA ENERGY CORP		2012-01-09	2012-07-11
30 STARBUCKS CORP		2011-09-08	2012-07-11
20 3M CO		2007-03-20	2012-07-11
70 US BANCORP DEL NEW		2008-08-25	2012-07-11
10 UNION PACIFIC CORP		2012-02-06	2012-07-11
10 UNITED PARCEL SVC INC CL B		2012-01-09	2012-07-11
40 VERIZON COMMUNICATIONS		2012-06-15	2012-07-11
10 WELLPOINT INC COM		2012-06-15	2012-07-11
40 WELLS FARGO & COMPANY COM NEW		2010-11-19	2012-07-11
10 YUM BRANDS INC		2007-07-19	2012-07-11
10 ACE LTD		2009-07-07	2012-07-11
40 CHECK POINT SOFTWARE TECHNOLOGIES LTD		2011-07-26	2012-07-11
30 APACHE CORP COM		2012-02-16	2012-07-13
90 APACHE CORP COM		2007-05-22	2012-07-13
160 NETAPP INC COM		2012-03-26	2012-07-13
50 STARBUCKS CORP		2011-09-08	2012-07-13
40 YUM BRANDS INC		2007-07-19	2012-07-13

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
15,348		15,407	-59
50,264		50,712	-448
10,407		10,742	-335
984		1,089	-105
984		1,270	-286
2,952		2,748	204
4,128		6,214	-2,086
162		323	-161
733		834	-101
1,057		1,276	-219
4,160		5,490	-1,330
1,373		1,820	-447
25,943		25,777	166
2,592		2,951	-359
2,634		2,666	-32
22,780		21,358	1,422
3,575		3,510	65
293		282	11
7,041		7,639	-598
2,685		2,651	34
1,766		1,617	149
2,861		2,895	-34
1,265		1,319	-54
1,499		1,537	-38
6,996		7,500	-504
2,767		3,094	-327
10,300		10,742	-442
10,300		10,407	-107
5,728		4,742	986
11,212		7,905	3,307

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
2,925		3,094	-169
1,416		1,073	343
897		1,013	-116
1,794		1,581	213
1,746		2,127	-381
2,880		4,045	-1,165
1,295		1,511	-216
1,342		1,301	41
7,015		8,158	-1,143
413		430	-17
4,860		4,994	-134
9,719		11,778	-2,059
7,405		5,072	2,333
8,905		12,478	-3,573
1,754		1,707	47
1,754		1,545	209
2,365		2,582	-217
3,547		3,650	-103
1,859		1,532	327
2,454		2,198	256
3,680		2,921	759
1,898		1,929	-31
1,111		1,047	64
1,667		1,487	180
1,055		1,044	11
2,109		1,883	226
930		809	121
3,248		3,183	65
1,948		1,921	27
5,218		5,280	-62

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
15,606		15,840	-234
10,491		10,188	303
8,025		7,480	545
3,990		6,599	-2,609
3,249		3,323	-74
3,723		4,211	-488
1,421		1,438	-17
2,131		3,310	-1,179
1,732		1,920	-188
1,443		1,619	-176
10,636		10,624	12
10,637		10,624	13
2,714		2,605	109
831		834	-3
831		702	129
865		763	102
1,726		2,094	-368
5,708		6,143	-435
3,446		3,754	-308
10,380		10,560	-180
3,389		3,754	-365
1,250		953	297
1,195		662	533
985		1,114	-129
539		517	22
539		493	46
1,028		835	193
993		972	21
1,084		1,081	3
1,004		759	245

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
1,321		1,197	124
1,095		873	222
986		827	159
1,015		750	265
1,130		1,030	100
2,016		1,679	337
1,155		1,150	5
1,220		1,238	-18
1,083		932	151
991		850	141
1,436		1,192	244
757		651	106
757		604	153
1,515		935	580
3,491		4,209	-718
2,727		2,329	398
2,774		3,427	-653
6,713		3,619	3,094
6,767		8,137	-1,370
5,831		5,983	-152
2,609		1,949	660
1,937		1,789	148
646		344	302
5,168		5,280	-112
5,120		5,950	-830
975		1,230	-255
10,456		7,043	3,413
2,599		2,479	120
5,836		6,123	-287
578		331	247

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
1,688		2,132	-444
826		1,114	-288
1,209		1,465	-256
838		794	44
1,243		1,545	-302
2,878		2,512	366
537		493	44
1,262		1,580	-318
2,093		1,667	426
1,800		3,554	-1,754
1,545		1,550	-5
2,073		1,981	92
542		543	-1
1,002		1,073	-71
1,030		756	274
1,411		1,197	214
1,171		853	318
1,341		1,298	43
2,524		2,053	471
1,286		1,852	-566
2,025		2,037	-12
1,838		2,018	-180
2,062		1,246	816
503		515	-12
503		512	-9
1,840		1,679	161
1,724		2,618	-894
180		189	-9
1,355		1,270	85
1,178		1,168	10

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
1,429		1,578	-149
2,055		1,885	170
1,459		1,547	-88
856		1,379	-523
2,045		1,950	95
1,164		1,256	-92
1,221		1,108	113
1,618		1,437	181
1,760		1,669	91
1,744		1,828	-84
1,555		1,170	385
1,752		1,526	226
2,247		2,123	124
1,164		1,156	8
788		732	56
1,792		1,756	36
618		707	-89
1,326		1,096	230
619		344	275
701		429	272
1,780		2,358	-578
2,494		3,028	-534
7,482		7,114	368
4,576		7,306	-2,730
2,644		1,949	695
2,566		1,377	1,189

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-59
			-448
			-335
			-105
			-286
			204
			-2,086
			-161
			-101
			-219
			-1,330
			-447
			166
			-359
			-32
			1,422
			65
			11
			-598
			34
			149
			-34
			-54
			-38
			-504
			-327
			-442
			-107
			986
			3,307

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-169
			343
			-116
			213
			-381
			-1,165
			-216
			41
			-1,143
			-17
			-134
			-2,059
			2,333
			-3,573
			47
			209
			-217
			-103
			327
			256
			759
			-31
			64
			180
			11
			226
			121
			65
			27
			-62

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-234
			303
			545
			-2,609
			-74
			-488
			-17
			-1,179
			-188
			-176
			12
			13
			109
			-3
			129
			102
			-368
			-435
			-308
			-180
			-365
			297
			533
			-129
			22
			46
			193
			21
			3
			245

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			124
			222
			159
			265
			100
			337
			5
			-18
			151
			141
			244
			106
			153
			580
			-718
			398
			-653
			3,094
			-1,370
			-152
			660
			148
			302
			-112
			-830
			-255
			3,413
			120
			-287
			247

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-444
			-288
			-256
			44
			-302
			366
			44
			-318
			426
			-1,754
			-5
			92
			-1
			-71
			274
			214
			318
			43
			471
			-566
			-12
			-180
			816
			-12
			-9
			161
			-894
			-9
			85
			10

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-149
			170
			-88
			-523
			95
			-92
			113
			181
			91
			-84
			385
			226
			124
			8
			56
			36
			-89
			230
			275
			272
			-578
			-534
			368
			-2,730
			695
			1,189

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	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
a *Paid during the year*				
JEWISH COMMUNITY CTR-MANCHESTER698 BEECH STREET MANCHESTER, NH 03103	NONE	501(C)(3)	DAILY OPERATIONS	500
DANIEL WEBSTER COUNCILBOY SCOUTS OF AMERICA MANCHESTER, NH 03103	NONE	501(C)(3)	DAILY OPERATIONS	100
ST ANSELM COLLEGE ATTN MARK A COOPER OSB100 ST ANSELM DRIVE MANCHESTER, NH 031021310	NONE	501(C)(3)	FATHER JOHN LYNCH MEMORIAL SCHOLARSHIPS	67,200
MANCHESTER YMCAJANIS CLARK MANCHESTER, NH 03101	NONE	501(C)(3)	DAILY OPERATIONS	200
NH ASSOCIATION FOR THE BLIND MCGREAL SIGHT CENTER CONCORD, NH 03301	NONE	501(C)(3)	DAILY OPERATIONS	200
MANCHESTER BOYS & GIRLS CLUB PINARDVILLE BOYS CLUB555 UNION STREET MANCHESTER, NH 03104	NONE	501(C)(3)	DAILY OPERATIONS	500
TEMPLE ADATH YESHURUN-MANCHESTER152 PROSPECT STREET MANCHESTER, NH 03104	NONE	501(C)(3)	DAILY OPERATIONS	500
SPAULDING YOUTH CENTER130 SHEDD ROAD NORTHFIELD, NH 032764607	NONE	501(C)(3)	DAILY OPERATIONS	200
MOORE CENTER SERVICES INC195 MCGREGOR STREET - UNIT 400 MANCHESTER, NH 03102	NONE	501(C)(3)	DAILY OPERATIONS	200
CATHOLIC MEDICAL CENTERATTN PHILANTHROPY OFFICE MANCHESTER, NH 03102	NONE	501(C)(3)	DAILY OPERATIONS	1,000
GOFFSTOWN PUBLIC LIBRARY DIANNE HATHAWAY2 HIGH STREET GOFFSTOWN, NH 03045	NONE	501(C)(3)	DAILY OPERATIONS	200
TEMPLE ISRAEL MANCHESTER JOHN M WEBER TREASURER MANCHESTER, NH 03104	NONE	501(C)(3)	DAILY OPERATIONS	500
SHRINER HOSPITAL - SPRINGFIELD MA2900 ROCKY POINT DRIVE TAMPA, FL 336313356	NONE	501(C)(3)	DAILY OPERATIONS	2,000
NATIONAL JEWISH HEALTHATTN ALICE M ALBRITTON DENVER, CO 80206	NONE	501(C)(3)	DAILY OPERATIONS	1,000
Total . . . . ▶ **3a**				74,300

TY 2011 Accounting Fees Schedule

Name: BENJAMIN S COHEN TRUST 361722010

EIN: 02-6058742

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION FEE (NON-ALLOC	575	575		

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TY 2011 Investments Corporate Bonds Schedule

Name: BENJAMIN S COHEN TRUST 361722010

EIN: 02-6058742

Name of Bond	End of Year Book Value	End of Year Fair Market Value
5000 AT&T INC	5,088	5,842
15000 BERKSHIRE HATHAWAY 5.40%	16,565	18,111
10000 CATERPILLAR FINL SE 2.05	10,307	10,391
5000 CISCO SYSTEMS INC 4.95%	5,461	5,997
15000 COCA COLA CO 1.500%	14,335	15,409
15000 CONCOCPHILLIPS 4.75%	16,342	15,944
5000 GE COMPANY 5.00%	5,432	5,114
10000 GEN ELEC CAP CORP	10,897	11,767
10000 HEWLETT PACKARD CO 4.75%	10,913	10,590
15000 JPMORGAN CHASE & CO 6.00	16,266	17,754
20000 ONTARIO PROVINCE 2.95%	21,106	21,157
5000 PROVINCE OF QUEBEC 2.75%	5,082	5,254
5000 SBC COMMUNICATIONS 5.10%	5,525	5,470
20000 WACHOVIA CORP 5.75%	22,601	23,796
20000 WAL-MART STORES 4.55%	21,937	20,638
5141.837 FIDELITY HIGH INCOME	46,158	46,842
2818.744 VANGUARD INFLATION PR	36,983	41,915

TY 2011 Investments Corporate Stock Schedule

Name: BENJAMIN S COHEN TRUST 361722010

EIN: 02-6058742

Name of Stock	End of Year Book Value	End of Year Fair Market Value
150 BED BATH & BEYOND INC	9,308	9,143
170 COMCAST CORP NEW CL B	5,403	5,534
320 WALT DISNEY CO	10,589	15,725
320 HOME DEPOT INC	8,859	16,698
120 STARBUCKS CORP	4,678	5,434
90 YUM BRANDS INC	3,099	5,836
300 ARCHER DANIELS MIDLAND CO	10,453	7,827
180 COCA COLA CO	13,845	14,544
150 COLGATE PALMOLIVE CO	10,377	16,104
110 DIAGEL PLC ADR	7,596	11,759
230 KRAFT FOODS INC	8,955	9,133
220 TRANSOCEAN LTD ZUG	10,144	10,303
140 CHEVRON CORPORATION	11,622	15,341
100 CONOCOPHILLIPS	5,428	5,444
190 EXXON MOBIL CORP	12,200	16,502
320 SPECTRA ENERGY CORP	9,550	9,821
140 ACE LTD	6,012	10,290
185 AMERICAN EXPRESS CO	4,882	10,676
100 BERKSHIRE HATHAWAY INC DEL	7,840	8,484
160 CAPITAL ONE FINANCIAL CORP	7,793	9,038
250 J P MORGAN CHASE & CO	11,600	9,000
80 PNC BANK CORP	4,431	4,728
420 US BANCORP DEL NEW	8,793	14,070
340 WELLS FARGO & CO NEW	4,702	11,495
240 ABBOTT LABS CO	11,426	15,914
130 CELGENE CORP	8,372	8,900
270 GILEAD SCIENCES INC	10,826	14,669
180 JOHNSON & JOHNSON CO	11,411	12,460
350 MERCK & CO INC NEW	12,625	15,460
70 WELLPOINT INC COM	4,947	3,730

Name of Stock	End of Year Book Value	End of Year Fair Market Value
250 DANAHER CORP SHS BEN INT	13,217	13,203
13.334 ENGILITY HOLDINGS INC	247	195
225 ILLINOIS TOOL WKS INC	10,939	12,227
80 L-3 COMMUNICATIONS HLDGS IN	5,965	5,671
120 3M CO	9,157	10,948
60 UNION PACIFIC CORP	6,074	7,357
80 UNITED PARCEL SERVICE CL B	5,859	6,049
210 CHECK POINT SOFTWARE TECH	11,932	10,200
190 BROADCOM CORP	7,313	6,437
600 CISCO SYSTEMS INC	12,233	9,570
480 EMC CORPORATION/ MASS	7,617	12,581
80 INTL BUSINESS MACHINES CORP	13,293	15,678
540 MICROSOFT CORPORATION	14,861	15,914
350 ORACLE CORPORATION	10,549	10,570
160 QUALCOMM INCORPORATED	7,639	9,549
170 ECOLAB INC	8,229	11,127
230 FREEPORT-MCMORAN COOPER	10,295	7,744
300 VERIZON COMMUNICATIONS	9,099	13,542
190 NEXTERA ENERGY INC	11,542	13,471
2736.794 INVESCO INTERNATIONAL	75,754	74,578
529.864 BUFFALO SMALL CAP FD	12,892	14,635
1320.814 HARBOR INTERNATIONAL	79,249	74,335
671.053 HARTFORD MUT FDS INC	15,126	14,703
724.131 PERKINS MID CAP VALUE	15,706	15,323
718.901 ROYCE SPECIAL EQUITY F	14,126	15,032
440 SPDR GOLD TRUST	60,364	68,856

TY 2011 Investments Government Obligations Schedule

Name:	BENJAMIN S COHEN TRUST 361722010
EIN:	02-6058742
US Government Securities - End of Year Book Value:	291,721
US Government Securities - End of Year Fair Market Value:	303,113
State & Local Government Securities - End of Year Book Value:	
State & Local Government Securities - End of Year Fair Market Value:	

TY 2011 Other Decreases Schedule

Name: BENJAMIN S COHEN TRUST 361722010

EIN: 02-6058742

Description	Amount
ROUNDING ADJUSTMENT	11

TY 2011 Other Expenses Schedule

Name: BENJAMIN S COHEN TRUST 361722010

EIN: 02-6058742

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE/PROBATE FEES	1,355	1,355		0

TY 2011 Taxes Schedule

Name: BENJAMIN S COHEN TRUST 361722010

EIN: 02-6058742

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
990-PF TAXES	4,316	0		0
FOREIGN TAXES ON QUALIFIED FOR	378	378		0