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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

2012

Open to Public Inspection

For calendar year 2012, or tax year beginning 01-01-2012 , and ending 12-31-2012

Name of foundation JOHN AND GOLDA COHEN TRUST		A Employer identification number 59-7222346	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 607772		B Telephone number (see instructions) (407) 767-0037	
City or town, state, and ZIP code ORLANDO, FL 32860		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☒ \$ 10,601,984	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	1,333	1,333		
	4 Dividends and interest from securities.	205,580	205,580		
	5a Gross rents	558,298	558,298		
	b Net rental income or (loss) 532,848				
	6a Net gain or (loss) from sale of assets not on line 10	☒ 29,225			
	b Gross sales price for all assets on line 6a 574,732				
	7 Capital gain net income (from Part IV , line 2)		25,819		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	☒ 1,459	323		
	12 Total. Add lines 1 through 11	795,895	791,353		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	☒ 1,800			
	c Other professional fees (attach schedule)	☒ 31,135	31,135		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	☒ 10,902	10,902		
	19 Depreciation (attach schedule) and depletion . . .	☒ 129,879	129,879		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	☒ 44,682	43,280		
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	218,398	215,196		0
	25 Contributions, gifts, grants paid	548,000			548,000
	26 Total expenses and disbursements. Add lines 24 and 25	766,398	215,196		548,000
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	29,497			
	b Net investment income (if negative, enter -0-)		576,157		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	1,705	2,110	2,110
	2	Savings and temporary cash investments	78,856	255,092	283,997
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	3,710,688	3,738,711	4,421,133
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	379,036	340,645	361,525
	14	Land, buildings, and equipment basis ▶ 6,043,978 Less accumulated depreciation (attach schedule) ▶ 518,811	5,655,046	5,525,167	5,525,167
15	Other assets (describe ▶ _____)	13,600	8,052	8,052	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	9,838,931	9,869,777	10,601,984	
Liabilities	17	Accounts payable and accrued expenses		954	
	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 ▶ _____)	1,380,361	1,380,756	
	23	Total liabilities (add lines 17 through 22)	1,380,361	1,381,710	
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	8,458,570	8,488,067	
	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)	8,458,570	8,488,067	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	9,838,931	9,869,777	

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)	18,458,570
2	Enter amount from Part I, line 27a	29,497
3	Other increases not included in line 2 (itemize) ▶ _____	
4	Add lines 1, 2, and 3	8,488,067
5	Decreases not included in line 2 (itemize) ▶ _____	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	8,488,067

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			(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 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	25,819
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	-19,700

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))
2011	569,554	11,065,662	0 051470
2010	449,550	11,725,713	0 038339
2009	455,740	9,798,299	0 046512
2008	389,542	8,946,464	0 043541
2007	358,225	8,076,377	0 044355

2	Total of line 1, column (d).	2	0 224217
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 044843
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.	4	11,452,199
5	Multiply line 4 by line 3.	5	513,551
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	5,762
7	Add lines 5 and 6.	7	519,313
8	Enter qualifying distributions from Part XII, line 4. 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	8	548,000

Part VIExcise 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	5,762
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	5,762
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	5,762
6		Credits/Payments			
a		2012 estimated tax payments and 2011 overpayment credited to 2012	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	
8		Enter any penalty for underpayment of estimated tax Check here ☐ 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	5,762
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 2013 estimated tax 0	Refunded	11	

Part VII-AStatements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?			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?	2		No
	If "Yes," attach a detailed description of the activities.			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	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?	5		No
	If "Yes," attach the statement required by General Instruction T.			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either			
	• By language in the governing instrument, or			
	• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	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 instructions)			
	FL			
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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)?			
	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 instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶N/A				
14	The books are in care of ▶ACOSTA TAX & ACCOUNTING Telephone no ▶(407) 388-2230 Located at ▶399 CAROLINA AVE SUITE 200 WINTER PARK FL ZIP +4 ▶32789			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2012, 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 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)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	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 2012?.	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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012?. ☐ 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 instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2012 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.</i>).	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 2012?	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 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 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 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
ELIZABETH ANN COHEN	Trustee	0	0	0
PO BOX 947786	4 00			
MAITLAND, FL 32751				
RICHARD S COHEN	Trustee	0	0	0
PO BOX 607772	2 00			
ORLANDO, FL 32860				
JOLYON ELLIS COWAN	Trustee	0	0	0
12 KENT SQUARE APT 2	2 00			
BROOKLINE, MA 02468				
JENNY COHEN	Trustee	0	0	0
PO BOX 607772	2 00			
ORLANDO, FL 32860				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
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 instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See 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 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	5,839,968
b	Average of monthly cash balances.	1b	1,705
c	Fair market value of all other assets (see instructions).	1c	5,784,925
d	Total (add lines 1a, b, and c).	1d	11,626,598
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	11,626,598
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	174,399
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	11,452,199
6	Minimum investment return. Enter 5% of line 5.	6	572,610

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	572,610
2a	Tax on investment income for 2012 from Part VI, line 5.	2a	5,762
b	Income tax for 2012 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	5,762
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	566,848
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	566,848
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	566,848

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	548,000
b	Program-related investments—total from Part IX-B.	1b	
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	548,000
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 instructions).	5	5,762
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	542,238
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 instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1	Distributable amount for 2012 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2012			
a	Enter amount for 2011 only. 545,713			
b	Total for prior years 20____, 20____, 20____			
3	Excess distributions carryover, if any, to 2012			
a	From 2007.			
b	From 2008.			
c	From 2009.			
d	From 2010.			
e	From 2011.			
f	Total of lines 3a through e.			
4	Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 548,000			
a	Applied to 2011, but not more than line 2a 545,713			
b	Applied to undistributed income of prior years (Election required—see instructions).			
c	Treated as distributions out of corpus (Election required—see instructions).			
d	Applied to 2012 distributable amount.			
e	Remaining amount distributed out of corpus 2,287			
5	Excess distributions carryover applied to 2012 2,287			
(If an amount appears in column (d), the same amount must be shown in column (a).)				
6	Enter the net total of each column as indicated below:			
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5			
b	Prior years' undistributed income Subtract line 4b from line 2b.			
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.			
d	Subtract line 6c from line 6b Taxable amount—see instructions			
e	Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions			
f	Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013. 564,561			
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).			
8	Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions). . . .			
9	Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a.			
10	Analysis of line 9			
a	Excess from 2008.			
b	Excess from 2009.			
c	Excess from 2010.			
d	Excess from 2011.			
e	Excess from 2012.			

Part XIVPrivate Operating Foundations (see 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 2012, 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)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2012	(b) 2011	(c) 2010	(d) 2009	
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 XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

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 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

b

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

c

Any submission deadlines

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV

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 Additional Data TableSee Additional Data Table				
Total			3a	548,000
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See 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	1,333	
4 Dividends and interest from securities.			14	205,580	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.			16	538,268	
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	29,225	
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).				774,406	
13 Total. Add line 12, columns (b), (d), and (e).				774,406	774,406

[illegible]

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?		Yes	No
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.			

[illegible]

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.

* * * * *

2013-11-08

* * * * *

Signature of officer or trustee

Date

Title

May the IRS discuss this return with the preparer shown below (see instr. 7)? ☒ **Yes** ☐ **No**

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☒	PTIN
LEE ANNE ACOSTA	LEE ANNE ACOSTA	2013-11-15		
Firm's name	ACOSTA TAX & ACCOUNTING SERVICES PA		Firm's EIN	
	399 CAROLINA AVENUE SUITE 200			
Firm's address	WINTER PARK, FL 32789		Phone no (407) 388-2230	

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)
3500 shs Dow Chemical Company	P	2011-02-03	2012-02-12
4500 shs Telefonica	P	2011-09-20	2012-07-25
3500 shs Verizon	P	2011-03-15	2012-01-03
3000 shs AT & T	P	2011-01-27	2012-05-23
5000 De Master Blindes Ord	P	2011-01-31	2012-07-02
66 shs Duke Energy	P	2011-02-02	2012-07-06
2500 Time Warner	P	2011-03-10	2012-11-29

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)
116,014	0	115,154	860
47,554	0	85,372	-37,818
140,486	0	122,368	18,118
100,222	0	83,673	16,549
49,000	0	49,000	0
45	0	36	9
118,005	0	89,904	28,101

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	
0	0	0	860
0	0	0	-37,818
0	0	0	18,118
0	0	0	16,549
0	0	0	0
0	0	0	9
0	0	0	28,101

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
CAMBRIDGE CENTER FOR ADULT EDUCATION 42 BRATTLE STREET CAMBRIDGE,MA 02138		501(c)(3)	GeneralDonation toFund	1,300
CAMBRIDGE HOUSING ASSISTANCE 678 MASSACHUSETTS AVE STE 502 CAMBRIDGE,MA 02139		501(c)(3)	GeneralDonation toFund	10,500
CAPE COD MUSEUM OF NATURAL HISTORY 869 ROUTE 6A BREWSTER,MA 02631		501(c)(3)	GeneralDonation toFund	500
CENTRAL FL WOMEN'S EMERGENCY FUND PO BOX 536522 ORLANDO,FL 32853		501(c)(3)	GeneralDonation toFund	10,000
CREALDE SCHOOL OF ART 500 ST ANDREWS BLVD WINTER PARK,FL 32792		501(c)(3)	GeneralDonation toFund	5,500
DOOR TO DOOR TRANSPORTATION BY SCM 167 HOLLAND ST SOMERVILLE,MA 02144		501(c)(3)	GeneralDonation toFund	4,000
ENGENDERHEALTH INC 440 NINTH AVENUE NEWYORK,NY 10001		501(c)(3)	GeneralDonation toFund	22,000
HARBOR HOUSE PO BOX 680748 ORLANDO,FL 32868		501(c)(3)	GeneralDoantion toFund	19,500
HEALTHCARE CENTER FOR THE HOMELESS 232 N ORANGE BLOSSOM TRL ORLANDO,FL 32805		501(c)(3)	GeneralDonation toFund	15,000
HOMELESS PREVENTION COUNCIL PO BOX 828 ORLEANS,MA 02653		501(c)(3)	GeneralDonation toFund	3,500
HOPE COMMUNITY CENTER 1016 N PARK AVENUE APOPKA,FL 32703		501(c)(3)	GeneralDonation toFund	15,000
INSIGHT MEDITATION SOCIETY 1230 PLEASANT STREET BARRE,MA 01005		501(c)(3)	GeneralDonation toFund	500
IPAS PO BOX 5027 CHAPEL HILL,NC 27514		501(c)(3)	GeneralDonation toFund	30,000
ITN ORLANDO 988 WOODCOCK ROD SUITE 200 ORLANDO,FL 32803		501(c)(3)	GeneralDonation toFund	12,000
JEWISH FAMILY SERVICES OF GREATER ORLANDO 2100 LEE ROAD WINTER PARK,FL 32789		501(c)(3)	GeneralDonation toFund	20,000

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
LA AMISTAD FOUNDATION 8400 LA AMISTAD COVE FERN PARK, FL 32730		501(c)(3)	GeneralDonation toFund	30,000
LOWER CAPE OUTREACH COUNCIL INC 19 BREWSTER CROSS ROAD ORLEANS, MA 02653		501(c)(3)	GeneralDonation toFund	2,250
MAITLAND ART & HISTORY CENTER 221 WEST PACKWOOD AVENUE MAITLAND, FL 32751		501(c)(3)	GeneralDonation toFund	1,000
MSI-US 61 FARRAND ROAD PRINCETON, NJ 08540		501(c)(3)	GeneralDonation toFund	71,500
MUSEUM OF SCIENCE SCIENCE PARK BOSTON, MA 02114		501(c)(3)	GeneralDonation toFund	2,000
NEGRO SPIRITUAL SCHOLARSHIP FOUNDATION PO BOX 547728 ORLANDO, FL 32854		501(c)(3)	GeneralDonation toFund	250
NEW ORLEANS JAZZ & HERITAGE FOUNDATION 336 CAMP ST STE 250 NEW ORLEANS, LA 70130		501(c)(3)	GeneralDonation toFund	1,000
PCI MEDIA IMPACT 777 UNITED NATIONS PLAZA 5TH FLOOR NEW YORK, NY 10017		501(c)(3)	GeneralDonation toFund	40,000
PLANNED PARENTHOOD OF GREATER ORLAN 1350 W COLONIAL DRIVE ORLANDO, FL 32804		501(c)(3)	GeneralDonation toFund	20,000
SHEPHERDS' HOPE 4851 S APOPKA VINELAND ROAD ORLANDO, FL 32851		501(c)(3)	GeneralDonation toFund	22,500
SIERRA CLUB OF CENTRAL FL 691 ABERDEEN LANE WINTER SPRINGS, FL 32708		501(c)(3)	GeneralDonation toFund	750
THE FAMILY PANTRY CORP 133 QUEEN ANNE RD HARWICH, MA 02645		501(c)(3)	GeneralDonation toFund	1,700
THE FOOD PROJECT INC PO BOX 705 LINCOLN, MA 01773		501(c)(3)	GeneralDonation toFund	8,000
TRANSITION HOUSE 1035 CAMBRIDGE STREET B10 CAMBRIDGE, MA 02141		501(c)(3)	GeneralDonation toFund	19,500
TRUSTEES OF RESERVATIONS 572 ESSEX STREET BEVERLY, MA 01915		501(c)(3)	GeneralDonation toFund	5,000

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
UNIVERSITY UNITARIAN UNIVERSALIST SOCIETY PO BOX 780997 ORLANDO,FL 32878		501(c)(3)	GeneralDonation toFund	7,000
WBUR BOSTON UNIVERSITY RADIO 890 COMMONWEALTH AVENUE BOSTON,MA 02215		501(c)(3)	GeneralDonation toFund	7,000
WGBH EDUCATIONAL FOUNDATION 125 WESTERN AVENUE BOSTON,MA 02134		501(c)(3)	GeneralDonation toFund	13,000
WINTER PARK LIBRARY ASSN 460 E NEW ENGLAND AVE WINTER PARK,FL 32789		501(c)(3)	GeneralDonation toFund	1,000
WMFE-TV 11510 E COLONIAL DRIVE ORLANDO,FL 32817		501(c)(3)	GeneralDonation toFund	2,500
WORLD MUSIC INC 720 MASSACHUSETTS AVE CAMBRIDGE,MA 02139		501(c)(3)	GeneralDonation toFund	1,100
WRITE BOSTON 43 HAWKINS STREET BOSTON,MA 02114		501(c)(3)	GeneralDonation toFund	500
WUCF PUBLIC TV 12461 RESEARCH PKWY ST550 ORLANDO,FL 32826		501(c)(3)	GeneralDonation toFund	1,500
BRAZIL FOUNDATION 345 7TH AVE 1401 NEW YORK,NY 10001		501(c)(3)	GeneralDonation toFund	2,000
COMMUNITY BOATING INC 21 DAVID MUGAR WAY BOSTON,MA 02114		501(c)(3)	GeneralDonation toFund	750
COMMUNITY LEGAL SERVICES 122 EAST COLONIA DRIVE 200 ORLANDO,FL 32801		501(c)(3)	GeneralDonation toFund	2,150
COOLIDGE CORNER THEATRE FOUNDATION 290 HARVARD STREET BROOKLINE,MA 02446		501(c)(3)	GeneralDonation toFund	1,200
CRADLES TO CRAYONS 155 NORTH BEACON STREET BRIGHTON,MA 02135		501(c)(3)	GeneralDonation toFund	7,000
FLORIDA TRAIL 5415 SW 13TH ST GAINESVILLE,FL 32608		501(c)(3)	GeneralDonation toFund	500
MUSTARD SEED 12 MUSTARD SEED LANE ORLANDO,FL 32810		501(c)(3)	GeneralDonation toFund	1,000

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
NATURE CONSERVANCY 222 S WESTMONTE DR 300 ALTAMONTE SPRINGS,FL 32714		501(c)(3)	GeneralDonation toFund	300
ORLEANS CONSERVATION TRUST PO BOX 1078 E ORLEANS,MA 02643		501(c)(3)	GeneralDonation toFund	2,250
SECOND HARVEST 2008 BRENGLE AVENUE ORLANDO,FL 32808		501(c)(3)	GeneralDonation toFund	3,300
FRIENDS OF SNOW LIBRARY PO BOX 481 ORLEANS,MA 02653		501(c)(3)	GeneralDonation toFund	250
SOUTHERN DHARMA 215 DHARMA PATH HOT SPRINGS,NC 28743		501(c)(3)	GeneralDonation toFund	500
COALITION FOR THE HOMELESS 639 W CENTRAL BLVD ORLANDO,FL 32801		501(c)(3)	GeneralDonation toFund	37,500
CELEBRITY SERIES OF BOSTON INC 20 PARK PLAZA SUITE 832 BOSTON,MA 02116		501(c)(3)	GeneralDonation toFund	15,000
BOYS & GIRLS CLUB 1275 PEACHTREE ST NE ATLANTA,GA 30309		501(c)(3)	GeneralDonation toFund	5,000
COMMUNITY FOUNDATION OF CENTRAL FLORIDA 1411 EDGEWATER DRIVE ST 203 ORLANDO,FL 32804		501(c)(3)	GeneralDonation toFund	2,200
LEAGUE OF WOMEN VOTERS 1730 M STREET NW SUITE 1000 WASHINGTON,DC 20036		501(c)(3)	GeneralDonation toFund	500
CHATHAM UNITARIAN UNIVERSALIST 819 MAIN STREET CHATHAM,MA 02633		501(c)(3)	GeneralDonation toFund	2,250
TULANE SPHTM 1440 CANAL ST NEW ORLEANS,LA 70112		501(c)(3)	GeneralDonation toFund	2,500
HAMAATSA INC PO BOX 66707 ALBUQUERQUE,NM 87193		501(c)(3)	GeneralDonation toFund	3,500
CENTER FOR COURAGE & RENEWAL 1402 3RD AVE SUITE 709 SEATTLE,WA 98101		501(c)(3)	GeneralDonation toFund	1,000
BOSTON CHILDREN'S HOSPITAL 300 LONGWOOD AVENUE BOSTON,MA 02115		501(c)(3)	GeneralDonation toFund	1,000

Form 990PF Part XV Line 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				
COURAGEOUS SAILING ONE FIRST AVENUE BOSTON,MA 02129		501(c)(3)	GeneralDonation toFund	2,500
GIRLS LEADERSHIP INSTITUTE 155 FILBERT STREET OAKLAND,CA 94607		501(c)(3)	GeneralDonation toFund	3,000
HORIZON COMMUNITY IN PRISONS 2245 SOUTH MONROE TALLAHASSEE,FL 32101		501(c)(3)	GeneralDonation toFund	1,500
JEWISH CAUSES OF CHOICE 5 2ND AVE SUITE 200 NEEDHAM,MA 02494		501(c)(3)	GeneralDonation toFund	2,500
NEW ENGLAND ZOO 1 FRANKLIN PARK ROAD BOSTON,MA 02121		501(c)(3)	GeneralDonation toFund	1,750
ORANGE AUDUBON SOCIETY 1920 NORTH FOREST AVENUE ORLANDO,FL 328031537		501(c)(3)	GeneralDonation toFund	750
PASSIM FOLK CENTER 47 PALMER STREET CAMBRIDGE,MA 02138		501(c)(3)	GeneralDonation toFund	750
ROOM TO GROW 142 BERKELEY STREET BOSTON,MA 02116		501(c)(3)	GeneralDonation toFund	8,000
UMMF CENTER FOR MINDFULNESS 222 MAPLE AVENUE SHREWSBURY,MA 01545		501(c)(3)	GeneralDonation toFund	2,500
UNIVERSITY CLUB OF WINTER PARK 841 N PARK AVE WINTER PAR,FL 32789		501(c)(3)	GeneralDonation toFund	1,000
WCAI PUBLIC RADIO 3 WATER STREET WOODS HOLE,MA 02543		501(c)(3)	GeneralDonation toFund	1,500
WDSC PUBLIC RADIO PO BOX 9245 DAYTONA BEACH,FL 32114		501(c)(3)	GeneralDonation toFund	1,500
WELLFLEET BAY WILDLIFE SANCTUARY 291 ST HWY ROUTE 6 SOUTH WELLFLEET,MA 02663		501(c)(3)	GeneralDonation toFund	500
WIKIPEDIA PO BOX 98204 WASHINGTON,DC 20090		501(c)(3)	GeneralDonation toFund	250
Total  3a				548,000

Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2012

Attachment
Sequence No **179**

Name(s) shown on return
JOHN AND GOLDA COHEN TRUST

Business or activity to which this form relates
Form 990-PF page 1

Identifying number

59-7222346

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$ 2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6				
6				
7	Listed property Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9	Tentative deduction Enter the smaller of line 5 or line 8	9		
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10		
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	129,879
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	129,879
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No						24b If "Yes," is the evidence written? ☐ Yes ☐ No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost	
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions)					
43 Amortization of costs that began before your 2012 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2012 Accounting Fees Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Acosta Tax & Accounting Tax Preparation	1,800			

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2012 Depreciation Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Denny's	2008-07-01	479,955	37,735	SL	39 00	9,741			
LJS Port Richey	2007-09-28	1,185,150	97,808	SL	39 00	24,499			
TGI Fridays	2008-07-25	2,754,706	195,420	SL	39 00	56,507			
Tire Kingdom	2009-04-01	402,652	27,961	SL	39 00	10,324			
Macaroni Grill	2010-12-29	1,404,377	30,008	SL	39 00	28,808			

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2012 Gain/Loss from Sale of Other Assets Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
3000 shs AT & T	2011-01	Purchased	2012-05		100,222	83,673			16,549	
5000 shs De Master Blndrs Ord	2011-01	Purchased	2012-07		49,000	49,000				
66 shs Duke Energy	2011-02	Purchased	2012-07		45	36			9	
2500 shs Time Warner Inc	2011-02	Purchased	2012-07		118,005	89,904			28,101	
3500 Dow Chemical Company	2011-02	Purchased	2012-02		116,014	115,154			860	
4500 shs Telefonica SA Spon ADR	2011-09		2012-07		47,554	85,372			-37,818	
3500 shs Verizon	2011-03	Purchased	2012-01		140,486	122,368			18,118	
Capital Gain from Partnerships					3,406				3,406	

TY 2012 Investments Corporate Stock Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Charles Schwab	3,738,711	4,421,133

TY 2012 Investments - Other Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Alternative Investments		340,645	361,525

TY 2012 Land, Etc. Schedule**Name:** JOHN AND GOLDA COHEN TRUST**EIN:** 59-7222346

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Dennys	297,093	47,476	249,617	
LJS Port Richey	1,185,150	122,307	1,062,843	
T.G.I. Fridays	2,754,706	251,927	2,502,779	
Tire Kingdom	402,652	38,285	364,367	
Macaroni Grill	1,404,377	58,816	1,345,561	

TY 2012 Other Assets Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Prepaid Taxes	13,600		
Taxes Receivable		8,052	8,052

TY 2012 Other Assets Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Prepaid Taxes	13,600		
Taxes Receivable		8,052	8,052

TY 2012 Other Assets Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Prepaid Taxes	13,600		
Taxes Receivable		8,052	8,052

TY 2012 Other Expenses Schedule**Name:** JOHN AND GOLDA COHEN TRUST**EIN:** 59-7222346

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Rental Expenses	25,450	25,450		
Dues	1,040			
Partnership Expenses	14,030	14,030		
	250			
Telephone	112			
Partnership Loss	3,800	3,800		

TY 2012 Other Income Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Miscellaneous	1,136		
Royalty	323	323	

TY 2012 Other Liabilities Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Beginning of Year - Book Value	End of Year - Book Value
Unrealized Gain/Loss	1,380,361	1,380,756

TY 2012 Other Liabilities Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Beginning of Year - Book Value	End of Year - Book Value
Unrealized Gain/Loss	1,380,361	1,380,756

TY 2012 Other Professional Fees Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Charles Schwab Investment Fees	31,135	31,135		

TY 2012 Taxes Schedule**Name:** JOHN AND GOLDA COHEN TRUST**EIN:** 59-7222346

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Excise Tax	5,548	5,548		
Foreign Tax Paid	5,354	5,354		