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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation SAM L COHEN FOUNDATION		A Employer identification number 20-2262822	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 1123		B Telephone number (see instructions) (207) 871-5600	
City or town, state or province, country, and ZIP or foreign postal code PORTLAND, ME 04104		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) \$ 41,259,245	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				
	4 Dividends and interest from securities.	753,451	753,451		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,425,337			
	b Gross sales price for all assets on line 6a 3,958,520				
	7 Capital gain net income (from Part IV, line 2) . . .		1,425,337		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	139,384	124,384		
	12 Total. Add lines 1 through 11	2,318,172	2,303,172		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	184,264	18,426		165,838
	14 Other employee salaries and wages	116,012	11,601		104,411
	15 Pension plans, employee benefits	28,536	2,854		25,682
	16a Legal fees (attach schedule)	75	8		67
	b Accounting fees (attach schedule)	6,010	601		5,409
	c Other professional fees (attach schedule)	171,448	171,448		0
	17 Interest	62,473	62,473		0
	18 Taxes (attach schedule) (see instructions)	65,817	20,570		15,247
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	13,367	1,337		12,030
	22 Printing and publications				
	23 Other expenses (attach schedule)	263,543	215,203		48,340
	24 Total operating and administrative expenses. Add lines 13 through 23	911,545	504,521		377,024
	25 Contributions, gifts, grants paid	1,665,526			1,665,526
	26 Total expenses and disbursements. Add lines 24 and 25	2,577,071	504,521		2,042,550
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-258,899			
	b Net investment income (if negative, enter -0-)		1,798,651		
	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			150,949	198,935	198,935
	2	Savings and temporary cash investments			200,533	41,571	41,571
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____					
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____					
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges					
	10a	Investments—U S and state government obligations (attach schedule)			3,403,199	 4,530,587	4,347,357
	b	Investments—corporate stock (attach schedule)			8,649,128	 7,403,442	10,217,574
	c	Investments—corporate bonds (attach schedule).			1,802,219	 1,810,063	1,818,419
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____					
	12	Investments—mortgage loans					
	13	Investments—other (attach schedule)			18,136,591	 18,099,122	24,635,389
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____					
Liabilities	15	Other assets (describe ▶ _____)					
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)			32,342,619	32,083,720	41,259,245
	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)					
Net Assets or Fund Balances	22	Other liabilities (describe ▶ _____)					
	23	Total liabilities (add lines 17 through 22)			0	0	
		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			0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			0	0	
	29	Retained earnings, accumulated income, endowment, or other funds			32,342,619	32,083,720	
	30	Total net assets or fund balances (see page 17 of the instructions)			32,342,619	32,083,720	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)			32,342,619	32,083,720	

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	32,342,619
2	Enter amount from Part I, line 27a	2	-258,899
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	32,083,720
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	32,083,720

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	1,425,337
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	

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))
2012	1,925,655	37,604,181	0 051209
2011	1,920,631	37,501,366	0 051215
2010	1,781,643	35,744,749	0 049843
2009	1,836,019	31,750,610	0 057826
2008	1,479,549	37,731,074	0 039213

2 Total of line 1, column (d).	2	0 249306
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 049861
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	39,679,964
5 Multiply line 4 by line 3.	5	1,978,483
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	17,987
7 Add lines 5 and 6.	7	1,996,470
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	2,042,550

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		1	17,987
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			
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	17,987
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	17,987
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	32,147	
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	32,147
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	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	14,160
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 14,160 Refunded		11	0

Part VII-A Statements Regarding Activities

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	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 \$ 0 (2) On foundation managers \$ 0			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?	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) ME			
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 2013 or the taxable year beginning in 2013 (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? Website address ▶ WWW.SAMLCOHENFOUNDATION.ORG	13	Yes	
14	The books are in care of ▶ PATRICIA BRIGHAM Telephone no ▶ (207) 871-5600 Located at ▶ 50 FODEN ROAD SOUTH PORTLAND ME ZIP +4 ▶ 04106			
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 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶	16	Yes	No

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		No
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 2013?.	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. ☐ 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 2013 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 2013.</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 2013?	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?			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).	☐ Yes	☐ No	
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
See Additional Data Table				
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
STEPHANIE EGLINTON	PROGRAM OFFICER	67,135	12,932	0
PO BOX 1123	35 00			
PORTLAND,ME 04104				
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
PRIME BUCHHOLZ 273 CORPORATE DR PEASE INTL TRADEPORT PORTSMOUTH,NH 03801	INVESTMENT ADVISORY SERVICES	75,000
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.	0

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	39,744,857
b	Average of monthly cash balances.	1b	539,370
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	40,284,227
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	40,284,227
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	604,263
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	39,679,964
6	Minimum investment return. Enter 5% of line 5.	6	1,983,998

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	1,983,998
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	17,987
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	17,987
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	1,966,011
4	Recoveries of amounts treated as qualifying distributions.	4	15,000
5	Add lines 3 and 4.	5	1,981,011
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	1,981,011

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	2,042,550
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	2,042,550
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	17,987
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	2,024,563
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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				1,981,011
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				71,487
e From 2012.				69,356
f Total of lines 3a through e.	140,843			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 2,042,550				
a Applied to 2012, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				1,981,011
e Remaining amount distributed out of corpus	61,539			
5 Excess distributions carryover applied to 2013 (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	202,382			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	202,382			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				71,487
d Excess from 2012. . . .				69,356
e Excess from 2013. . . .				61,539

Part XIV

Private 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 2013, 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) 2013	(b) 2012	(c) 2011	(d) 2010	
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 instructions.)

1

Information Regarding Foundation Managers:

a

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

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

JOHN SHOOS
PO BOX 1123
PORTLAND, ME 04104
(207) 871-5600

b

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

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

c

Any submission deadlines

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

d

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

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

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 Table				
Total			3a	1,665,526
b Approved for future payment See Additional Data Table				
Total			3b	275,000

Enter gross amounts unless otherwise indicated

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

[illegible]

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)
PUBLICLY TRADED SECURITIES	P		
K1 ADAGE CAPITAL PARTNERS, LP	P		
K1 COLCHESTER GLOBAL BOND FUND	P		
K1 SANDERSON INTN'L VALUE FUND	P		
K1 WTC-CTF STRATEGIC REAL ASSET PORTFOLIO	P		
K1 WTC-COMMODITIES	P		
K1 AEOW 2000	P		
K1 AEW GLOBAL PROPERTY SECURITY FUND	P		
K1 ARIES	P		
ARCHSTONE OFFSHORE FUND	P		
CAPITAL GAINS DIVIDENDS	P		

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)
3,930,000		3,463,619	466,381
			474,581
			11,038
			174,357
			173,163
			-88,682
			30,864
			30,633
			-21,945
			146,427
28,520			28,520

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	
			466,381
			474,581
			11,038
			174,357
			173,163
			-88,682
			30,864
			30,633
			-21,945
			146,427
			28,520

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JEROME F GOLDBERG ESQ	DIRECTOR, CHAIR 10 00	18,500	0	0
PO BOX 1123 PORTLAND, ME 04104				
EDWARD K SIMENSKY CPA	DIRECTOR, TREASURER 2 00	10,000	0	0
268 MAIN STREET PO BOX 760 SACO, ME 04072				
JEFFREY A NATHANSON ESQ	DIRECTOR, SECRETARY 2 00	10,000	0	0
BANKNORTH ONE PORTLAND SQUARE PO BOX 9540 PORTLAND, ME 04112				
SHERRY P BRODER ESQ	DIRECTOR 2 00	10,000	0	0
7 WATERFRONT PLAZA SUITE 400 500 ALA MOANA BLVD HONOLULU, HI 96813				
NANCY BRAIN	FORMER EXECUTIVE DIRECTOR 40 00	54,514	7,227	0
PO BOX 1123 PORTLAND, ME 04104				
ELINOR MILLER	DIRECTOR 2 00	10,000	0	0
45 BELMONT STREET PORTLAND, ME 04104				
KENNETH SPIRER	DIRECTOR 2 00	10,000	0	0
18 NEAL STREET PORTLAND, ME 04102				
JOHN SHOOS	EXECUTIVE DIRECTOR 40 00	61,250	5,914	0
83 GOUDY STREET SOUTH PORTLAND, ME 04106				

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				
ARTVAN 7 PARK STREET BATH, ME 04530	N/A	PC	ARTVAN	5,000
BATES DANCE FESTIVAL 305 COLLEGE STREET LEWISTON, ME 04240	N/A	PC	ARTS ACCESS AND TRAINING FOR MAINE YOUTH, FAMILIES, DANCERS, AND EDUCATORS	7,500
BIDDEFORD FREE CLINIC 189 ALFRED STREET BIDDEFORD, ME 04005	N/A	PC	OPERATING SUPPORT	15,000
BIG BROTHERS BIG SISTERS OF SOUTHERN MAINE 195 LANCASTER STREET PORTLAND, ME 04101	N/A	PC	OPERATING SUPPORT BBBS MENTORING	10,000
CAMP ANGELS INC PO BOX 89 WATERFORD, ME 04088	N/A	PC	CAMP ANGELS SCHOLARSHIPS	1,500
CAMP KETCHA 336 BLACK POINT ROAD SCARBOROUGH, ME 04074	N/A	PC	PORTLAND GEAR HUB	10,000
CAMP SUSAN CURTIS 1321 WASHINGTON AVE SUITE 104 PORTLAND, ME 04103	N/A	PC	ENHANCEMENTS TO CAMP SUSAN CURTIS SKILLS PROGRAMMING	10,000
CANCER COMMUNITY CENTER 778 MAIN STREET SOUTH PORTLAND, ME 04106	N/A	PC	CANCER SURVIVORSHIP SUPPORT PROGRAM	15,000
CARING UNLIMITED CORP PO BOX 590 SANFORD, ME 04073	N/A	PC	OPERATING SUPPORT	20,000
CATHOLIC CHARITIES MAINE PO BOX 10660 PORTLAND, ME 04104	N/A	PC	REFUGEE & IMMIGRATION SERVICES MENTORING PROJECT	10,000
CENTER FOR POSITIVE YOUTH DEVELOPMENT AT SPURWINK 400 RIVERSIDE DRIVE PORTLAND, ME 04103	N/A	PC	EVERY DAY COUNTS	20,000
CHABAD LUBAVITCH OF MAINE INC 101 CRAIGIE STREET PORTLAND, ME 04102	N/A	PC	OPERATING SUPPORT	5,000
CHEWONKI FOUNDATION 485 CHEWONKI NECK ROAD WISCASSET, ME 04578	N/A	PC	ENVIRONMENTAL LIVING AND LEARNING FOR MAINE STUDENTS THE ELLMS PROJECT	25,000
CITY THEATER ASSOCIATES PO BOX 993 BIDDEFORD, ME 04005	N/A	PC	COMPLETION OF SOUND SYSTEM UPGRADES FOR HISTORICAL THEATER	12,000
COLBY COLLEGE 4000 MAYFLOWER HILL WATERVILLE, ME 04901	N/A	PC	COLBY COLLEGE MUSEUM OF ART EXPANSION PROJECT	125,000
Total  3a				1,665,526

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				
COMMUNITY BICYCLE CENTER PO BOX 783 BIDDEFORD,ME 04005	N/A	PC	OPERATING SUPPORT	15,000
COMMUNITY FINANCIAL LITERACY PO BOX 8013 PORTLAND,ME 04104	N/A	PC	GENERAL OPERATING SUPPORT	10,000
CONGREGATION ETZ CHAIM PO BOX 9055 KENNEBUNK,ME 04043	N/A	PC	OPERATING SUPPORT OVER THREE YEARS	10,000
COUNSELING SERVICES INC PO BOX 1010 SACO,ME 04072	N/A	PC	NEW DIRECTIONS PEER SUPPORT CENTER	25,000
CROMWELL CENTER FOR DISABILITIES AWARENESS 97 A EXCHANGE STREET SUITE 205 PORTLAND,ME 04101	N/A	PC	STUDENT DISABILITIES AWARENESS PROGRAM	10,000
CULTIVATING COMMUNITY PO BOX 3792 PORTLAND,ME 04104	N/A	PC	GROWING ACCESS/GROWING COMMUNITIES	15,000
DAY ONE 525 MAIN STREET SOUTH PORTLAND,ME 04106	N/A	PC	TECHNOLOGY UPGRADE	15,000
EASTER SEALS MAINE INC 125 PRESUMPCOTT STREET UNIT 1 PORTLAND,ME 04103	N/A	PC	EARLY INTERVENTION SERVICES	10,000
EQUALITYMAINE FOUNDATION PO BOX 1951 PORTLAND,ME 04104	N/A	PC	SAFER SCHOOLS PROJECT	25,000
FAMILY CRISIS SERVICES PO BOX 704 PORTLAND,ME 04104	N/A	PC	OPERATING SUPPORT	20,000
FERRY BEACH ECOLOGY SCHOOL 8 MORRIS AVENUE BLDG 1 SACO,ME 04072	N/A	PC	SCIENCE & ECOLOGY LIVE & UNPLUGGED! PROGRAM FOR BIDDEFORD STUDENTS (OVER TWO YEARS)	15,000
FRIENDS OF CASCO BAY 43 SLOCUM DRIVE SOUTH PORTLAND,ME 04106	N/A	PC	BRINGING CASCO BAY INTO THE CLASSROOM	7,500
GOOD THEATER INC PO BOX 347 PORTLAND,ME 04112	N/A	PC	MAINE PREMIERE OF CLYBOURNE PARK	4,000
GOODWILL INDUSTRIES OF NORTHERN NEW ENGLAND 353 CUMBERLAND AVENUE PORTLAND,ME 04101	N/A	PC	VETERANS EMERGENCY RESPONSE FUND	10,000
HABITAT FOR HUMANITY OF GREATER PORTLAND 83A BELL STREET PORTLAND,ME 04103	N/A	PC	WEST STREET IN FREEPORT - PHASE I	10,000
Total  3a				1,665,526

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>				
HABITAT FOR HUMANITY 7 RIVERS MAINE INC 108 CENTRE STREET BATH,ME 04530	N/A	PC	WEATHERIZATION AND REPAIR PROJECT	10,000
HARDY GIRLS HEALTHY WOMEN PO BOX 821 WATERTVILLE,ME 04901	N/A	PC	HARDY GIRLS' PORTLAND EXPANSION	10,000
HOPE ACTS 185 HIGH STREET PORTLAND,ME 04101	N/A	PC	OPERATING SUPPORT	10,000
HOSPICE OF SOUTHERN MAINE 50 MONUMENT SQUARE 6TH FLOOR PORTLAND,ME 04101	N/A	PC	OPERATING SUPPORT	15,000
IMMIGRANT LEGAL ADVOCACY PROJECT 309 CUMBERLAND AVENUE SUITE 201 PORTLAND,ME 04104	N/A	PC	OPERATING SUPPORT	20,000
INSTITUTE FOR CIVIC LEADERSHIP PO BOX 422 PORTLAND,ME 04112	N/A	PC	OPERATING SUPPORT	5,000
JEWISH COMMUNITY ALLIANCE OF SOUTHERN MAINE 57 ASHMONT STRET PORTLAND,ME 04103	N/A	PC	JCA NEW FACILITY BUSINESS PLAN	25,000
JEWISH WAR VETERANS OF THE UNITED STATES 20 KATHERINE STREET BRUNSWICK,ME 04011	N/A	PC	REMEMBERING MAINE'S JEWISH HEROES	2,520
JOBS FOR MAINE'S GRADUATES 45 COMMERCE DRIVE AUGUSTA,ME 04330	N/A	PC	DIRECT PROGRAM SUPPORT FOR JMG SITES IN CUMBERLAND & YORK COUNTIES	20,000
KIDS FIRST CENTER 222 ST JOHN STREET SUITE 101 PORTLAND,ME 04102	N/A	PC	OPERATING SUPPORT	10,000
KING MIDDLE SCHOOL 92 DEERING AVE PORTLAND,ME 04102	N/A	PC	STEP IT UP INCREASING ACADEMIC LANGUAGE PROFICIENCY AT KING MIDDLE SCHOOL AND IN PORTLAND	25,000
LEARNINGWORKS 181 BRACKETT STREET PORTLAND,ME 04102	N/A	PC	SUMMER PROFESSIONAL/CURRICULUM DEVELOPMENT FOR THE BIDDEFORD AFTERSCHOOL PROGRAM	20,000
LEARNINGWORKS 181 BRACKETT STREET PORTLAND,ME 04102	N/A	PC	SUMMER LEARNING	50,000
MAINE ACADEMY OF MODERN MUSIC 12 REVERE STREET PORTLAND,ME 04103	N/A	PC	MAMM PARTNERSHIP WITH PREBLE STREET TEEN CENTER	8,040
MAINE ADAPTIVE SPORTS & RECREATION 8 SUNDANCE LANE NEWRY,ME 04261	N/A	PC	MOBILE ADAPTIVE PROGRAM	5,000
Total  3a				1,665,526

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>				
MAINE COLLEGE OF ART 522 CONGRESS STREET PORTLAND, ME 04101	N/A	PC	COLLABORATION BETWEEN THE ICA AND MFA PROGRAM IN SUMMER 2013	23,000
MAINE EARLY CHILDHOOD FUNDERS GROUP ONE CANAL PLAZA SUITE 300 PORTLAND, ME 04101	N/A	PC	MAINE EARLY CHILDHOOD CONSULTANT	10,000
MAINE EQUAL JUSTICE PARTNERS 126 SEWALL STREET AUGUSTA, ME 04330	N/A	PC	OPERATING SUPPORT	20,000
MAINE HUMANITIES COUNCIL 674 BRIGHTON AVENUE PORTLAND, ME 04102	N/A	PC	MUSLIM JOURNEYS	7,212
MAINE JEWISH FILM FESTIVAL PO BOX 7465 PORTLAND, ME 04112	N/A	PC	MJFF 2014 IN WATERVILLE	4,334
MAINE JEWISH MUSEUM 267 CONGRESS STREET PORTLAND, ME 04101	N/A	PC	SPECIAL PROJECTS DIRECTOR	20,000
MAINE MEDICAL CENTER 22 BRAMHALL STREET PORTLAND, ME 04102	N/A	PC	ENDOWED SCHOLARSHIP FOR THE MAINE MEDICAL CENTER/TUFTS UNIVERSITY SCHOOL OF MEDICINE MAINE TRACK MEDICAL EDUCATION PROGRAM	100,000
MAINE ORAL HEALTH FUNDERS 61 WINTHROP STREET AUGUSTA, ME 04330	N/A	PC	ORAL HEALTH FUNDERS CONSULTANT, 2013 PARTICIPATION	6,000
MAINE PHILANTHROPY CENTER PO BOX 9301 PORTLAND, ME 04104	N/A	PC	TO HONOR JANET HENRY, MPC PRESIDENT, AS SHE RETIRES	5,000
MAINE PUBLIC BROADCASTING NETWORK 1450 LISBON STRET LEWISTON, ME 04240	N/A	PC	OPERATING SUPPORT	10,000
MAINE WOMEN'S FUND 565 CONGRESS STREET SUITE 306 PORTLAND, ME 04101	N/A	PC	ASSET MAPPING PROJECT TO ADVANCE THE ECONOMIC SECURITY OF WOMEN AND GIRLS IN MAINE	10,000
MAINE YOUTH TRANSITION COLLABORATIVE PO BOX 9300 PORTLAND, ME 04104	N/A	PC	CREATING OPPORTUNTIES AND RESOURCES FOR "OPPORTUNITY YOUTH"	10,000
MAYO STREET ARTS 10 MAYO STREET PORTLAND, ME 04101	N/A	PC	SUPPORT FOR PROGRAMS FOR COMMUNITY AND YOUTH	7,500
NAMI MAINE 1 BANGOR STREET AUGUSTA, ME 04330	N/A	PC	OPERATING SUPPORT	15,000
NORTHEAST HEARING AND SPEECH CENTER 75 WEST COMMERCIAL STREET SUITE 205 PORTLAND, ME 04101	N/A	PC	LEARNING LANGUAGE & LOVING IT	20,000
Total  3a				1,665,526

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>				
PARTNERS FOR A HUNGER FREE YORK COUNTY PO BOX 727 KENNEBUNK,ME 04043	N/A	PC	ORGANIZATIONAL CAPACITY BUILDING AND SUMMER LUNCH PROGRAM	30,000
PORTLAND CHAMBER MUSIC FESTIVAL 50 MARKET STREET 137 SOUTH PORTLADN,ME 04106	N/A	PC	OPERATING SUPPORT	7,500
PORTLAND COMMUNITY HEALTH CENTER 180 PARK AVENUE PORTLAND,ME 04102	N/A	PC	IMMUNIZATION ASSISTANCE FOR THE MEDICALLY UNDERSERVED	25,000
PORTLAND HOUSING SERVICES CORPORATION 14 BAXTER BOULEVARD PORTLAND,ME 04101	N/A	PC	THE CHEETA PROJECT	5,000
PORTLAND PUBLIC LIBRARY FIVE MONUMENT SQUARE PORTLAND,ME 04101	N/A	PC	15 IPADS FOR EARLY LITERACY	11,420
PORTLAND SYMPHONY ORCHESTRA 50 MONUMENT SQUARE 2ND FLOOR PORTLAND,ME 04104	N/A	PC	PROFESSIONAL DEVELOPMENT TRAINING FOR PSO MUSICIANS AND MUSIC EDUCATORS	25,000
PREBLE STREET RESOURCE CENTER 38 PREBLE STREET PORTLAND,ME 04104	N/A	PC	MAINE HUNGER INITIATIVE	25,000
PROJECT AWARE INC PO BOX 1244 SACO,ME 04072	N/A	PC	MEDIA PROJECT WITH MAINE RESILIENCY BUILDING NETWORK	5,000
REGIONAL SCHOOL UNIT 23 90 BEACH STREET SACO,ME 04072	N/A	PC	OLD ORCHARD BEACH HIGH SCHOOL CAREER ACADEMY	25,000
RIPPLEEFFECT PO BOX 441 PORTLAND,ME 04112	N/A	PC	RIPPLEEFFECT OUTDOOR LEADERSHIP EXPEDITION (ROLE) AT THE MEMORIAL MIDDLE SCHOOL	5,500
SAFE SPACE RADIO 92 BEDFORD STREET PORTLAND,ME 04101	N/A	PC	DEVELOP NEW RADIO SEGMENTS TO IMPROVE PUBLIC HEALTH	7,500
SAINT JOSEPH'S COLLEGE OF MAINE 278 WHITES BRIDGE ROAD STANDISH,ME 04084	N/A	PC	PATHS TO SUCCESS PILOT PROGRAM	15,000
SEEDS OF HOPE NEIGHBORHOOD CENTER 35 SOUTH STREET BIDDEFORD,ME 04005	N/A	PC	FOOD PROGRAM	15,000
SEEDS OF PEACE 370 LEXINGTON AVE SUITE 201 NEWYORK,NY 10017	N/A	PC	MAINE SEEDS JUNIOR LEADERSHIP PROGRAM	10,000
SLIM PEACE GROUPS INC 4510 DRUMMND AVE CHEVY CHASE,MD 20815	N/A	PC	SLIM PEACE GROUPS PORTLAND	5,150
Total  3a				1,665,526

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				
SOUTHERN KENNEBEC CHILD DEVELOPMENT CORPORATION 337 MAINE AVENUE FARMINGDALE, ME 04344	N/A	PC	PROVIDE SERVICES TO FAMILY, FRIEND AND NEIGHBOR CHILD CARE PROVIDERS	15,000
SPACE GALLERY 538 CONGRESS STREET PORTLAND, ME 04101	N/A	PC	NEW PERFORMANCES SERIES	7,500
STEPPING STONES 482 CONGRESS STREET SUITE 301 PORTLAND, ME 04101	N/A	PC	SUPPORT FOR HOMELESS SHELTERS FOR PREGNANT AND PARENTING WOMEN	25,000
TEDFORD HOUSING PO BOX 958 BRUNSWICK, ME 04011	N/A	PC	TEDFORD EMERGENCY HOUSING SERVICES	15,000
TEMPLE BETH EL 400 DEERING AVENUE PORTLAND, ME 04103	N/A	PC	YOUTH LOUNGE AND LIBRARY ANNEX RENOVATION	18,000
THE COMMUNITY SCHOOLS AT OPPORTUNITY FARM AND CAMDEN 215 GLOUCESTER HILL ROAD NEW GLOUCESTER, ME 04260	N/A	PC	RESIDENTIAL AND PASSAGES PROGRAMS	15,000
THE FOUNDATION FOR MAINE'S COMMUNITY COLLEGES 54 LIGHTHOUSE CIRCLE SOUTH PORTLAND, ME 04106	N/A	PC	DEVELOPMENT OF AN ONLINE ASSOCIATE DEGREE PROGRAM IN EARLY CHILDHOOD EDUCATION	75,000
THE LIFEFLIGHT FOUNDATION 13 MAIN STREET CAMDEN, ME 04843	N/A	PC	PEDIATRIC PATIENTS ON THE EDGE TRAINING MEDICAL PERSONNEL TO CARE FOR CHILDREN WITH SEVERE ILLNESS OR TRAUMA	10,000
THE MITCHELL INSTITUTE 22 MONUMENT SQUARE SUITE 200 PORTLAND, ME 04101	N/A	PC	SAM L COHEN PIONEER ENDOWED SCHOLARSHIP	125,000
THE OPPORTUNITY ALLIANCE 50 MONUMENT SQUARE 6TH FLOOR PORTLAND, ME 04101	N/A	PC	BOOSTING COLLECTIVE IMPACT THROUGH A PLACE-BASED PRACTICE MODEL	50,000
THE SUMMER CAMP INC 8 CHURCH STREET BRIDGTON, ME 04009	N/A	PC	LEADERSHIP TRAINING PROGRAM	10,000
THE UNITY PROJECT PO BOX 821 WATERVILLE, ME 04901	N/A	PC	CREATING SAFE MAINE SCHOOLS STATEWIDE COALITION BUILDING	15,000
UNITED SOMALI WOMEN OF MAINE PO BOX 397 LEWISTON, ME 04243	N/A	PC	NEW MAINER DOMESTIC AND SEXUAL VIOLENCE INITIATIVE	25,000
UNITED WAY OF GREATER PORTLAND ONE CANAL PLAZA SUITE 300 PORTLAND, ME 04101	N/A	PC	CUMBERLAND COUNTY FOOD SECURITY COUNCIL	15,000
UNIVERSITY OF HAWAI'I FOUNDATION PO BOX 11270 HONOLULU, HI 96828	N/A	PC	SAM L COHEN INTERNATIONAL HUMAN RIGHTS SUMMER FELLOWSHIP (2011, 2012, 2013)	26,031
Total  3a				1,665,526

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>				
YOUTH AND FAMILY OUTREACH 331 CUMBERLAND AVENUE PORTLAND, ME 04101	N/A	PC	PUBLIC PRE-K CLASSROOM	5,819
Total  3a				1,665,526

TY 2013 Accounting Fees Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	6,010	601		5,409

**TY 2013 Investments Corporate
Bonds Schedule**

Name: SAM L COHEN FOUNDATION
EIN: 20-2262822

Name of Bond	End of Year Book Value	End of Year Fair Market Value
COLCHESTER GLOBAL BOND FUND	1,810,063	1,818,419

**TY 2013 Investments Corporate
Stock Schedule****Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Name of Stock	End of Year Book Value	End of Year Fair Market Value
SANDERSON INTN'L VALUE FUND	4,026,837	5,176,291
THORNBURG INTN'L VALUE FUND	1,653,124	2,099,385
VANGUARD MID CAP INDEX FUND	597,841	975,210
VANGUARD STOCK MKT IDX ADM	1,125,640	1,966,688

TY 2013 Investments Government Obligations Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

US Government Securities - End of

Year Book Value:

4,530,587

US Government Securities - End of

Year Fair Market Value:

4,347,357

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

Value:

0

**State & Local Government
Securities - End of Year Fair**

Market Value:

0

TY 2013 Investments - Other Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ARIES PROPERTY CO., LP	AT COST	69,049	69,049
ARCHSTONE FUND	AT COST	3,713,698	5,251,663
NYES LEDGE CAPITAL FUND	AT COST	3,550,000	4,893,278
ADAGE CAPITAL PARTNERS	AT COST	2,802,334	5,758,459
EATON VANCE EMERGING MARKETS INT'L FUND	AT COST	2,465,841	2,839,474
AEW GLOBAL PROPERTY SECURITIES FUND	AT COST	1,056,297	1,301,521
VANGUARD INFLATION-PROTECTED SECURITIES	AT COST	1,465,153	1,483,190
VANGUARD ENERGY ADMIRAL FUND	AT COST	1,553,343	1,532,335
WELLINGTON U.S. COMMODITIES CTF	AT COST	1,423,407	1,506,420

TY 2013 Legal Fees Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	75	8		67

TY 2013 Other Expenses Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INSURANCE	8,742	0		8,742
BANK CHARGES	3,341	334		3,007
MEMBERSHIPS	6,475	648		5,827
OFFICE EXPENSE	18,052	1,805		16,247
TELEPHONE	1,218	122		1,096
POSTAGE	411	41		370
PAYROLL PROCESSING FEES	1,408	141		1,267
GIFTS DATABASE	10,804	0		10,804
MISCELLANEOUS	775	78		697
SUBSCRIPTIONS AND PUBLICATIONS	283	0		283
K1 ARIES PROPERTIES RENTAL LOSS	300	300		0
K1 WELLINGTON COMMODITIES PORTFOLIO DEDUCTIONS	64,003	64,003		0
K1 WTC-CTF STRATEGIC REAL ASSET PORTFOLIO DEDUCTIONS	1,139	1,139		0
K1 ADAGE CAPITAL PARTNERS PORTFOLIO DEDUCTIONS	19,575	19,575		0
K1 AEW PORTFOLIO DEDUCTIONS	1,258	1,258		0
K1 ADAGE CAPITAL PARTNERS OTHER INVESTMENT EXPENSE	27,522	27,522		0
K1 COLCHESTER OTHER INVESTMENT EXPENSE	57,413	57,413		0
K1 WELLINGTON CTF REAL ASSETS FUND OTHER INVESTMENT EXPENSE	40,824	40,824		0

TY 2013 Other Income Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
RECOVERY OF QUALIFYING DISTRIBUTION	15,000	0	15,000
K1 AEW GLOBAL PROPERTY SECURITIES FUND	15,374	15,374	15,374
K1 SANDERSON	32,646	32,646	32,646
OTHER INCOME	374	374	374
K1 WELLINGTON COMMODITIES	75,990	75,990	75,990

TY 2013 Other Professional Fees Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT ADVISORY FEES - PRIME BUCHHOLZ	75,000	75,000		0
INVESTMENT ADVISORY FEES - SANDERSON	46,004	46,004		0
INVESTMENT ADVISORY FEES - ADAGE CAPITAL PARTNERS L P	30,129	30,129		0
INVESTMENT ADVISORY FEES - COLCHESTER	11,004	11,004		0
INVESTMENT ADVISORY FEES - AEW GLOBAL PROPERTY	9,311	9,311		0

TY 2013 Taxes Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	18,876	18,876		0
PAYROLL TAXES	16,941	1,694		15,247
FEDERAL NET INVESTMENT INCOME TAX	30,000	0		0