



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

Do not enter social security numbers on this form as it may be made public.

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014, and ending 12-31-2014

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 ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ 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) \$ 40,298,396		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see 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.	783,624	783,624		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,305,894			
	b Gross sales price for all assets on line 6a 3,286,595				
	7 Capital gain net income (from Part IV, line 2) . . .		1,305,894		
	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)	66,930	66,930		
	12 Total. Add lines 1 through 11	2,156,448	2,156,448		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	176,650	17,665		158,985
	14 Other employee salaries and wages	108,679	10,868		97,811
	15 Pension plans, employee benefits	32,867	3,287		29,580
	16a Legal fees (attach schedule)	3,175	318		2,857
	b Accounting fees (attach schedule)	6,405	641		5,764
	c Other professional fees (attach schedule)	189,513	189,513		0
	17 Interest	49,251	49,251		0
	18 Taxes (attach schedule) (see instructions) . . .	48,267	19,338		14,929
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	12,373	1,237		11,136
	22 Printing and publications				
	23 Other expenses (attach schedule)	270,595	233,610		36,985
	24 Total operating and administrative expenses. Add lines 13 through 23	897,775	525,728		358,047
	25 Contributions, gifts, grants paid	1,815,650			1,815,650
	26 Total expenses and disbursements. Add lines 24 and 25	2,713,425	525,728		2,173,697
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-556,977			
	b Net investment income (if negative, enter -0-)		1,630,720		
	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	198,935	97,510	97,510
	2	Savings and temporary cash investments	41,571	138,536	138,536
	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)	4,530,587 	3,578,471	3,729,578
	b	Investments—corporate stock (attach schedule)	7,403,442 	5,887,288	8,265,308
	c	Investments—corporate bonds (attach schedule).	1,810,063 	1,919,682	1,812,416
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	18,099,122 	19,905,256	26,255,048
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	32,083,720	31,526,743	40,298,396
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	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	32,083,720	31,526,743	
	30	Total net assets or fund balances (see instructions)	32,083,720	31,526,743	
	31	Total liabilities and net assets/fund balances (see instructions) . . .	32,083,720	31,526,743	

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 32,083,720
2	Enter amount from Part I, line 27a	2 -556,977
3	Other increases not included in line 2 (itemize) ▶ _____	3 0
4	Add lines 1, 2, and 3	4 31,526,743
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 31,526,743

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) 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	1,305,894
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 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))
2013	2,024,563	39,679,964	0 051022
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

2	Total of line 1, column (d).	2	0 261115
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 052223
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	41,038,613
5	Multiply line 4 by line 3.	5	2,143,159
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	16,307
7	Add lines 5 and 6.	7	2,159,466
8	Enter qualifying distributions from Part XII, line 4.	8	2,173,697

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

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			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		116,307	
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-)		20	
3		Add lines 1 and 2.		316,307	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		40	
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		516,307	
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014		6a	28,160
b		Exempt foreign organizations—tax withheld at source		6b	
c		Tax paid with application for extension of time to file (Form 8868)		6c	5,000
d		Backup withholding erroneously withheld		6d	
7		Total credits and payments. Add lines 6a through 6d.		7	33,160
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	16,853
11		Enter the amount of line 10 to be Credited to 2015 estimated tax 16,853 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		No
b		Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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 2014 or the taxable year beginning in 2014 (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	Yes	
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶WWW.SAMLCOHENFOUNDATION.ORG				
14	The books are in care of ▶GLORIA NICHOLSON 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 2014, 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	Yes	No
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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 instructions)? 1b Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			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 2014?. 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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. ☐ 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 2014 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 2014.</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 2014?	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 4945(d)(4)(A)? (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
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	65,564	13,878	0
PO BOX 1123	32 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	INVESTMENT ADVISORY SERVICES	75,000
273 CORPORATE DR PEASE INTL TRADEPORT PORTSMOUTH,NH 03801		
SANDERSON ASSET MANAGEMENT INC		
250 SOUTH WACKER DRIVE SUITE 220 CHICAGO,IL 60606		
		51,786
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 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	41,139,827
b	Average of monthly cash balances.	1b	523,740
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	41,663,567
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	41,663,567
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	624,954
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	41,038,613
6	Minimum investment return. Enter 5% of line 5.	6	2,051,931

Part XI

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

1	Minimum investment return from Part X, line 6.	1	2,051,931
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	16,307
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	16,307
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	2,035,624
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	2,035,624
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . .	7	2,035,624

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	2,173,697
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	2,173,697
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	16,307
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	2,157,390
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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				2,035,624
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				71,487
d From 2012.				69,356
e From 2013.				61,539
f Total of lines 3a through e.	202,382			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 2,173,697				
a Applied to 2013, 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 2014 distributable amount.				2,035,624
e Remaining amount distributed out of corpus	138,073			
5 Excess distributions carryover applied to 2014 (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	340,455			
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 2013 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . . .	0			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	340,455			
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				71,487
c Excess from 2012. . . .				69,356
d Excess from 2013. . . .				61,539
e Excess from 2014. . . .				138,073

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 2014, 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) 2014	(b) 2013	(c) 2012	(d) 2011	
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))

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	1,815,650
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

Form **990-PF** (2014)

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

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) is based on all information of which preparer has any knowledge.

**Sign
Here**

***** 2015-08-18 *****

Signature of officer or trustee Date Title

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

**Paid
Preparer
Use
Only**

Paid Preparer Use Only	Print/Type preparer's name DANIEL P DOIRON	Preparer's Signature	Date 2015-08-18	Check if self-employed ☒	PTIN P01206204
	Firm's name ☒ ALBIN RANDALL & BENNETT CPAS			Firm's EIN ☒	01-0448006
	Firm's address ☒ 130 MIDDLE STREET PO BOX 445 PORTLAND, ME 041120445			Phone no	(207) 772-1981

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)
PUBLICALLY TRADED SECURITIES	P		
K1 ADAGE CAPITAL PARTNERS, LP	P		
K1 COLCHESTER GLOBAL BOND FUND	P		
K1 SANDERSON INTN'L VALUE FUND	P		
K1 WELLINGTON TRUST CO CTF COMMODITIES	P		
K1 AEW GLOBAL PROPERTY SECURITY FUND	P		
K1 ARIES PROPERTY COMPANY	P		
AEOW 2000	P		
HARBOR INTERNATIONAL FUNDS	P		
RIVERPLACE DEVELOPMENT DISTRIBUTION IN EXCESS OF BASIS	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)
3,192,346		2,776,234	416,112
			644,546
			32,131
			-6,936
			15,262
			42,327
			-68,428
			207
			549
			135,875

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	
			416,112
			644,546
			32,131
			-6,936
			15,262
			42,327
			-68,428
			207
			549
			135,875

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)
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)
94,249			94,249

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	
			94,249

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				
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	108,150	16,008	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 <i>Paid during the year</i>				
ACCESS HEALTH INC DBA LEAVITT'S MILL FREE HEALTH CENTER PO BOX 47 BAR MILLS,ME 04004	N/A	PC	OPERATING SUPPORT	7,500
ALFOND SCHOLARSHIP FOUNDATION 15 MONUMENT SQUARE 4TH FLOOR PORTLAND,ME 04101	N/A	PC	COLLEGE SAVINGS PARTNERSHIP	10,000
AMERICAN NATIONAL RED CROSS 2401 CONGRESS STREET PORTLAND,ME 04102	N/A	PC	VOLUNTEER CAPACITY BUILDING	10,000
AMISTAD PO BOX 992 PORTLAND,ME 04104	N/A	PC	FREE BREAKFASTS	10,000
BIDDEFORD MILLS MUSEUM 2 MAIN STREET SUITE 17-301E BIDDEFORD,ME 04005	N/A	PC	LINCOLN MILLS CLOCKTOWER RELOCATION	10,000
BOYS & GIRLS CLUBS OF SOUTHERN MAINE 277 CUMBERLAND AVE PO BOX 7830 PORTLAND,ME 04112	N/A	PC	OPERATING SUPPORT	15,000
CAMP SUNSHINE AT SEBAGO LAKE INC 35 ACADIA ROAD CASCO,ME 04015	N/A	PC	BEREAVEMENT PROGRAM	16,000
CENTER FOR GRIEVING CHILDREN PO BOX 1438 PORTLAND,ME 04104	N/A	PC	MULTICULTURAL PEER SUPPORT	15,000
CHABAD LUBAVITCH OF MAINE INC 101 CRAIGIE STREET PORTLAND,ME 04102	N/A	PC	OPERATING SUPPORT	5,000
CHILDREN'S DYSLEXIA CENTER OF PORTLAND 1897 CONGRESS STREET PORTLAND,ME 04102	N/A	PC	OPERATING SUPPORT	10,000
CHILDREN'S MUSEUM AND THEATRE OF MAINE 142 FREE STREET PO BOX 4041 PORTLAND,ME 04101	N/A	PC	WE ARE RHTYHM PLAY	6,300
CITY OF SACO 300 MAIN STREET SACO,ME 04072	N/A	GOV	CLASSROOM LOCKS	5,000
COMMUNITY BICYCLE CENTER PO BOX 783 BIDDEFORD,ME 04005	N/A	PC	BUILDING RENOVATION	25,000
COMMUNITY DENTAL 366 US ROUTE 1 FALMOUTH,ME 04105	N/A	PC	UPGRADE DIGITAL SENSORS	30,000
A COMPANY OF GIRLS PO BOX 7527 PORTLAND,ME 04112	N/A	PC	FLEDGING AND ENSEMBLE PROGRAMMING	7,500
Total  3a				1,815,650

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>				
CONGREGATION BETH ISRAEL 49 EAST GRAND AVENUE OLD ORCHARD BEACH, ME 04064	N/A	PC	BUILDING REPAIRS	7,500
CONSUMERS FOR AFFORDABLE HEALTH CARE PO BOX 2490 AUGUSTA, ME 04338	N/A	PC	CONSUMER ASSISTANCE PROGRAM	25,000
COUNCIL FOR A STRONG AMERICA 4 JERSEY CIRCLE TOPSHAM, ME 04086	N/A	PC	PUBLIC EDUCATION CAMPAIGN	10,000
COUNT ME IN 95 KENT STREET PORTLAND, ME 04102	N/A	PC	EVERY DAY COUNTS PROGRAM	20,000
ENVIRONMENTAL HEALTH STRATEGY CENTER 565 CONGRESS ST SUITE 204 PORTLAND, ME 04101	N/A	PC	THE FIRST 1000 DAYS	10,000
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
FRANNIE PEABODY CENTER 30 DANFORTH STREET SUITE 311 PORTLAND, ME 04101	N/A	PC	OPERATING SUPPORT	20,000
FRIENDS OF THE SAINT LAWRENCE CHURCH 76 CONGRESS STREET PORTLAND, ME 04101	N/A	PC	PARISH HALL THEATER	5,000
CUMBERLAND COUNTY FOOD SECURITY COUNCIL CO GOOD SHEPHERD FOOD BANK 62 ELM STREET PORTLAND, ME 04101	N/A	PC	MAINERS FEEDING MAINERS	50,000
GOOD WILL-HINCKLEY PO BOX 159 HINCKLEY, ME 04944	N/A	PC	COLLEGE STEP UP PROGRAM	15,000
FURNITURE FRIENDS PO BOX 7894 PORTLAND, ME 04112	N/A	PC	OPERATING SUPPORT	5,000
GULF OF MAINE RESEARCH INSTITUTE 350 COMMERCIAL STREET PORTLAND, ME 04101	N/A	PC	LAB VENTURE PROGRAM FOR SOUTHERN MAINE	25,000
HEAR ME NOW PO BOX 896 PORTLAND, ME 04104	N/A	PC	SPEECH AND HEARING IN PRESCHOOL	20,000
HOMEHEALTH VISITING NURSES 15 INDUSTRIAL PARK ROAD SACO, ME 04072	N/A	PC	DEVELOPING A PALLIATIVE MODEL OF CARE	23,400
INTERNATIONAL CHRISTIAN FELLOWSHIP INTERCULTURAL COMMUNITY CENTER 36 PATRICK DRIVE WESTBROOK, ME 04092	N/A	PC	POWER LEARNING CENTER	7,500
Total  3a				1,815,650

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>				
IRIS NETWORK 189 PARK AVENUE PORTLAND,ME 04102	N/A	PC	LOW VISION CLINIC	15,000
KIDS FREE TO GROW 62 PORTLAND RDSUITE 15 KENNEBUNK,ME 04043	N/A	PC	NURTURING PROGRAM	7,500
KIEVE-WAVUS EDUCATION INC PO BOX 169 NOBLEBORO,ME 04555	N/A	PC	LORANGER MIDDLE SCHOOL COMMUNITY SUPPORT	5,500
LAKE REGION SENIOR SERVICE INC PO BOX 816 BRIDGTON,ME 04009	N/A	PC	HEALTHCARE ACCESS PROGRAM	7,500
LAUDHOLM TRUST PO BOX 1007 WELLS,ME 04090	N/A	PC	HEAD START STORY HOURS	8,000
LEARNINGWORKS 181 BRACKETT STREET PORTLAND,ME 04102	N/A	PC	JOHN T GORMAN SUMMER LEARNING PROGRAM	40,000
LET'S GET READY 89 SOUTH ST SUITE 401 BOSTON,MA 02111	N/A	PC	PORTLAND PROGRAM	10,000
LEVEY DAY SCHOOL 400 DEERING AVENUE PORTLAND,ME 04103	N/A	PC	TUITION ASSISTANCE	10,000
LIFT360 132 SPRING STREET PORTLAND,ME 04101	N/A	PC	OPERATING SUPPORT	10,000
LUNDER-DINEEN HEALTH EDUCATION ALLIANCE OF MAINE PO BOX 1505 BANGOR,ME 04402	N/A	PC	MAINE'S ORAL HEALTH INITIATIVE	15,000
LYDIA HOME ASSOCIATION 4300 WEST IRVING PARK ROAD CHICAGO,IL 60641	N/A	PC	PART-TIME FAMILY COACH SPECIALIST	15,000
MAINE ACCESS IMMIGRANT NETWORK (MAIN) 237 OXFORD STREET - SUITE 25A PORTLAND,ME 04101	N/A	PC	OPERATING SUPPORT	10,000
MAINE ASSOCIATION OF NONPROFITS 565 CONGRESS ST SUITE 301 PORTLAND,ME 04101	N/A	PC	CAPACITY BUILDING FOR MAINE NONPROFITS	10,000
MAINE AUDUBON 20 GILSLAND FARM ROAD FALMOUTH,ME 04105	N/A	PC	ENVIRONMENTAL EDUCATION	20,000
MAINE BOYS TO MEN 565 CONGRESS STREET SUITE 206A PORTLAND,ME 04101	N/A	PC	OPERATING SUPPORT	10,000
Total  3a				1,815,650

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				
MAINE CENTER FOR ECONOMIC POLICY 66 WINTHROP STREET PO BOX 437 AUGUSTA,ME 04332	N/A	PC	OPERATING SUPPORT	10,000
MAINE CENTERS FOR WOMEN WORK AND COMMUNITY 46 UNIVERSITY DRIVE UMA AUGUSTA,ME 04330	N/A	PC	IN THE MAINE STREAM PROGRAM	15,000
MAINE CHILDREN'S ALLIANCE 303 STATE STREET AUGUSTA,ME 04330	N/A	PC	START ME RIGHT PROGRAM	5,000
MAINE CHILDREN'S ALLIANCE 303 STATE STREET AUGUSTA,ME 04330	N/A	PC	MAINE KIDS COUNT	25,000
MAINE COMMUNITY FOUNDATION 245 MAIN STREET ELLSWORTH,ME 04605	N/A	PC	DONOR ADVISED FUND	200,000
MAINE INITIATIVES 14 MAINE STREET SUITE 216G PO BOX 66 BRUNSWICK,ME 04011	N/A	PC	CAPACITY BUILDING PROJECT FOR ETHNIC BASED ORGANIZATIONS	5,000
MAINE JEWISH FILM FESTIVAL PO BOX 7465 PORTLAND,ME 04112	N/A	PC	OPERATING SUPPORT	10,000
MAINE JEWISH FILM FESTIVAL PO BOX 7465 PORTLAND,ME 04112	N/A	PC	WATERVILLE FILM FESTIVAL	4,950
MAINE MEDICAL CENTER 22 BRAMHALL STREET PORTLAND,ME 04102	N/A	PC	LET'S GO CHILDHOOD OBESITY PREVENTION PROGRAM	30,000
MAINE ORAL HEALTH FUNDERS C/O THE BINGHAM PROGRAM 61 WINTHROP STREET AUGUSTA,ME 04330	N/A	PC	IMPROVING CHILDREN'S ORAL HEALTH IN MAINE	40,000
MAINE ORAL HEALTH FUNDERS C/O THE BINGHAM PROGRAM 61 WINTHROP STREET AUGUSTA,ME 04330	N/A	PC	ORAL HEALTH FUNDERS CONSULTANT	6,000
MAINE PHILANTHROPY CENTER P O BOX 9301 PORTLAND,ME 04104	N/A	PC	CONFERENCE SPONSORSHIP	2,500
MAINE PHILANTHROPY CENTER P O BOX 9301 PORTLAND,ME 04104	N/A	PC	PUBLIC ADVOCACY WORKSHOP	2,500
MAINE RESILIENCE BUILDING NETWORK 3 SHORE ROAD NORTH DOVERFOXCROFT,ME 04426	N/A	PC	STRATEGIC PLANNING PROCESS	15,000
MAINE WABANAKI-STATE CHILD WELFARE TRUTH AND RECONCILIATION COMMISSION 89 MAIN STREET SUITE 3 ELLSWORTH,ME 04605	N/A	PC	DEEPENING CROSS CULTURAL UNDERSTANDING	10,000
Total  3a				1,815,650

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				
MAINE WOMEN'S POLICY CENTER 124 SEWALL ST AUGUSTA, ME 04330	N/A	PC	ECONOMIC SECURITY FOR MAINE WOMEN	10,000
MID COAST HUNGER PREVENTION PROGRAM 84 A UNION STREET BRUNSWICK, ME 04011	N/A	PC	OPERATING SUPPORT	15,000
MILESTONE FOUNDATION INC 65 INDIA STREET PORTLAND, ME 04101	N/A	PC	HOME TEAM VAN	20,000
THE MITCHELL INSTITUTE 75 WASHINGTON AVENUE SUITE 2E PORTLAND, ME 04101	N/A	PC	SLCF ENDOWED SCHOLARSHIP	125,000
MORE THAN WHEELS 15 EAGLE COURT KEENE, NH 03431	N/A	PC	OPERATING SUPPORT	10,000
MY PLACE TEEN CENTER 755 MAIN STREET WESTBROOK, ME 04092	N/A	PC	CAPITAL PROJECT	20,000
OASIS HEALTH NETWORK INC 66 BARIBEAU DRIVE SUITE 9/10 BRUNSWICK, ME 04011	N/A	PC	COMMUNITY PRESCRIPTON ASSISTANCE PROGRAM	25,000
THE OPPORTUNITY ALLIANCE 510 CUMBERLAND AVENUE PORTLAND, ME 04101	N/A	PC	EMERGENCY HEATING ASSISTANCE	7,500
PARTNERS FOR A HUNGER FREE YORK COUNTY PO BOX 515 ALFRED, ME 04002	N/A	PC	ORGANIZATION CAPACITY BUILDING AND SUMMER LUNCH PROGRAM	20,000
PIHCINTU MULTINATIONAL GIRLS CHORUS 36 EMERSON DRIVE WINDHAM, ME 04062	N/A	PC	OPERATING SUPPORT	3,000
PINE TREE LEGAL ASSISTANCE 88 FEDERAL STREET PO BOX 547 PORTLAND, ME 04112	N/A	PC	INTAKE MANAGER POSITION	50,000
PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND 443 CONGRESS STREET 3RD FLOOR PORTLAND, ME 04101	N/A	PC	SOUTHERN MAINE CHARITY CARE PROGRAM	20,000
PORTLAND ADULT EDUCATION 14 LOCUST STREET PORTLAND, ME 04101	N/A	PC	JOBS CLASS WITH FINANCIAL LITERACY	25,000
PORTLAND CONSERVATORY OF MUSIC 202 WOODFORD STREET PORTLAND, ME 04103	N/A	PC	COMMUNITY OUTREACH PROGRAM	5,000
PORTLAND OVATIONS 50 MONUMENT SQUARE 2ND FLOOR PORTLAND, ME 04101	N/A	PC	SCHOOL TIME PERFORMANCE SERIES	15,000
Total  3a				1,815,650

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>				
PORTLAND STAGE COMPANY PO BOX 1458 PORTLAND, ME 04104	N/A	PC	K-12 EDUCATION PROGRAMS	15,000
THE REAL SCHOOL 1 MACKWORTH ISLAND FALMOUTH, ME 04105	N/A	PC	REAL ARTS PROGRAM	7,500
RESTORATIVE JUSTICE INSTITUTE OF MAINE PO BOX 799 BATH, ME 04530	N/A	PC	OPERATING SUPPORT	15,000
THE ROOT CELLAR 94 WASHINGTON AVE PORTLAND, ME 04101	N/A	PC	ADULT EMPOWERMENT PROGRAMS	10,000
RTP (REGIONAL TRANSPORTATION PROGRAM) 127 ST JOHN ST PORTLAND, ME 04102	N/A	PC	OPERATING SUPPORT	15,000
THE SALVATION ARMY 2 SIXTH ST OLD ORCHARD BEACH, ME 04064	N/A	PC	HANDS UP CENTER	7,500
SPIRIT SERIES INC 605 SAN VINCENTE BLVD SUITE 310 SANTA MONICA, CA 90402	N/A	PC	PORTLAND SCHOOLS PROGRAM	7,500
SPURWINK SERVICES 899 RIVERSIDE STREET PORTLAND, ME 04103	N/A	PC	PROJECT SHIFA EXPANSION TO SOUTHERN MAINE	20,000
SWEETSER 50 MOODY STREET SACO, ME 04072	N/A	PC	SCHOOL KITCHEN AND LUNCHROOM CAMPAIGN	10,000
THE TELLING ROOM 225 COMMERCIAL STREET SUITE 201 PORTLAND, ME 04101	N/A	PC	OPERATING SUPPORT	10,000
THORNTON ACADEMY 438 MAIN STREET SACO, ME 04072	N/A	PC	21ST CENTURY CURRICULUM-TO-CAREER INITIATIVE	20,000
TRI-COUNTY LITERACY 34 WING FARM PARKWAY BATH, ME 04530	N/A	PC	OPERATING SUPPORT	7,500
UNITED WAY OF GREATER PORTLAND PO BOX 15200 PORTLAND, ME 04112	N/A	PC	KEEP ME WARM FUND	15,000
UNITED WAY OF GREATER PORTLAND PO BOX 15200 PORTLAND, ME 04112	N/A	PC	STARTING STRONG PROJECT	20,000
UNIVERSITY OF HAWAI'I FOUNDATION PO BOX 11270 HONOLULU, HI 96828	N/A	PC	SLCF HUMAN RIGHTS FELLOWSHIP	15,000
Total  3a				1,815,650

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 OF MAINE SCHOOL OF LAW FOUNDATION 246 DEERING AVENUE PORTLAND, ME 04102	N/A	PC	REFUGEE & HUMAN RIGHTS CLINIC	65,000
UNIVERSITY OF NEW ENGLAND 716 STEVENS AVENUE PORTLAND, ME 04103	N/A	PC	BRIDGES TO BACCALAUREATE PILOT PROGRAM	30,000
WAYSIDE FOOD PROGRAMS PO BOX 1278 PORTLAND, ME 04104	N/A	PC	OPERATING SUPPORT	20,000
WOLFE'S NECK FARM FOUNDATION 184 BURNETT RD FREEPORT, ME 04032	N/A	PC	FARM SCHOOL FOR URBAN STUDENTS	7,500
WORLD AFFAIRS COUNCIL OF MAINE 102 BEDFORD STREET PORTLAND, ME 04104	N/A	PC	CELEBRATING IMMIGRATION COMMUNITY DIALOGUE	10,000
YORK COUNTY COMMUNITY ACTION CORPORATION PO BOX 72 6 SPRUCE STREET SANFORD, ME 04073	N/A	PC	EMERGENCY HEATING ASSISTANCE	7,500
YORK COUNTY COMMUNITY ACTION CORPORATION PO BOX 72 6 SPRUCE STREET SANFORD, ME 04073	N/A	PC	YORK COUNTY CA\$H PROGRAM	10,000
YORK COUNTY SHELTER PROGRAMS PO BOX 820 ALFRED, ME 04002	N/A	PC	EMPLOYMENT TRAINING PROGRAM	25,000
Total  3a				1,815,650

TY 2014 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	6,405	641		5,764

TY 2014 General Explanation Attachment**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Identifier	Return Reference	Explanation
DISTRIBUTIONS TO DONOR ADVISED FUND	990-PF, PART VII-A, LINE 12	DISTRIBUTIONS TO DONOR ADVISED FUNDRECIPIENT MAINE COMMUNITY FOUNDATION245 MAIN STREETELLSWORTH, ME 04605HOW DISTRIBUTION ACCOMPLISHED CHARITABLE PURPOSE DURING THE YEAR ENDED 12/31/14, THE SAM L COHEN FOUNDATION ESTABLISHED A DONOR ADVISED FUND WITH THE MAINE COMMUNITY FOUNDATION, A CHARITABLE COMMUNITY FOUNDATION THE DONOR ADVISED FUND WAS FUNDED WITH \$200,000 DURING THE YEAR ENDED 12/31/14 THE MAINE COMMUNITY FOUNDATION IS THE OWNER OF THESE FUNDS AND HAS ULTIMATE CONTROL OVER THE INCOME AND ASSETS OF THE FUND THE SAM L COHEN FOUNDATION INTENDS TO USE ITS ADVISORY PRIVILEGES TO DIRECT DISTRIBUTIONS FROM THE DONOR ADVISED FUND TO PROVIDE ACCESS TO EDUCATIONAL OPPORTUNITIES, PROMOTE CULTURE AND THE ARTS, CONTRIBUTE TO CIVIC IMPROVEMENT AND COMMUNITY WELL BEING, INCREASE ACCESS TO HEALTH CARE, OR PRESERVE JEWISH TRADITIONS, CULTURE AND COMMUNITY AMOUNT TREATED AS QUALIFYING DISTRIBUTION FOR YEAR ENDED 12/31/14 \$200,000

**TY 2014 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	1,919,682	1,812,416

**TY 2014 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	4,164,531	5,045,881
THORNBURG INTN'L VALUE FUND	0	0
VANGUARD MID CAP INDEX FUND	611,921	1,109,447
VANGUARD STOCK MKT IDX ADM	1,110,836	2,109,980

TY 2014 Investments Government Obligations Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

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

3,578,471

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

3,729,578

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

0

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

0

TY 2014 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
ADAGE CAPITAL PARTNERS	AT COST	1,620,323	4,794,378
AEW GLOBAL PROPERTY SECURITIES FUND	AT COST	1,173,543	1,569,120
ARCHSTONE FUND	AT COST	3,713,698	5,380,547
ARIES PROPERTY CO., LP	AT COST	0	0
EATON VANCE EMERGING MARKETS INT'L FUND	AT COST	2,522,927	2,736,888
NYES LEDGE CAPITAL FUND	AT COST	3,550,000	5,044,298
VANGUARD ENERGY ADMIRAL FUND	AT COST	1,650,015	1,323,545
VANGUARD INFLATION-PROTECTED SECURITIES	AT COST	1,501,223	1,551,772
WELLINGTON U.S. COMMODITIES CTF	AT COST	1,235,587	1,286,466
HARBOR INTERNATIONAL INSTL FUND	AT COST	2,937,940	2,568,034

TY 2014 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	3,175	318		2,857

TY 2014 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	5,896	0		5,896
BANK CHARGES	3,085	309		2,776
MEMBERSHIPS	6,675	668		6,007
OFFICE EXPENSE	8,602	860		7,742
TELEPHONE	1,481	148		1,333
POSTAGE	265	27		238
PAYROLL PROCESSING FEES	1,592	159		1,433
GIFTS DATABASE	10,755	0		10,755
MISCELLANEOUS	357	36		321
SUBSCRIPTIONS AND PUBLICATIONS	484	0		484
K1 ARIES PROPERTIES RENTAL LOSS	621	621		0
K1 WELLINGTON COMMODITIES PORTFOLIO DEDUCTIONS	30,666	30,666		0
K1 ADAGE CAPITAL PARTNERS PORTFOLIO DEDUCTIONS	21,673	21,673		0
K1 AEW PORTFOLIO DEDUCTIONS	1,346	1,346		0
K1 ADAGE CAPITAL PARTNERS OTHER INVESTMENT EXPENSE	13,091	13,091		0
K1 WELLINGTON COMMODITIES OTHER INVESTMENT EXPENSE	164,006	164,006		0

TY 2014 Other Income Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
K1 AEW GLOBAL PROPERTY SECURITIES FUND	42,800	42,800	42,800
K1 SANDERSON	2,072	2,072	2,072
OTHER INCOME	132	132	132
K1 COLCHESTER	21,926	21,926	21,926

TY 2014 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	51,786	51,786		0
INVESTMENT ADVISORY FEES - ADAGE CAPITAL PARTNERS L P	32,454	32,454		0
INVESTMENT ADVISORY FEES - COLCHESTER	11,222	11,222		0
INVESTMENT ADVISORY FEES - AEW GLOBAL PROPERTY	10,305	10,305		0
INVESTMENT ADVISORY FEES - WELLINGTON COMMODITIES	8,746	8,746		0

TY 2014 Taxes Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	17,679	17,679		0
PAYROLL TAXES	16,588	1,659		14,929
FEDERAL NET INVESTMENT INCOME TAX	14,000	0		0