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

OMB No 1545-0052

**2014**

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

Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf)

Open to Public Inspection

For calendar year 2014 or tax year beginning 08/01, 2014, and ending 07/31, 2015

Name of foundation: THE JONATHAN L. COHEN FOUNDATION  
 Number and street (or P O box number if mail is not delivered to street address): C/O BCBS ASSOCIATES, LLC - 77 WATER STREET, 9TH FLOOR  
 Room/suite: [Blank]  
 City or town, state or province, country, and ZIP or foreign postal code: NEW YORK, NY 10005

A Employer identification number: 13-3318133  
 B Telephone number (see instructions): (212) 440-0800

C If exemption application is pending, check here

D 1 Foreign organizations, check here   
 2 Foreign organizations meeting the 85% test, check here and attach computation

E If private foundation status was terminated under section 507(b)(1)(A), check here

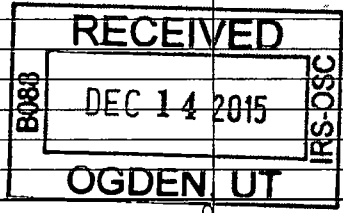
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

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

H Check type of organization:  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 560,031.  
 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 N/A	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc received (attach schedule)	116,975.			
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	30.	30.		ATCH 1
4	Dividends and interest from securities	5,784.	5,784.		ATCH 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	79,369.			
b	Gross sales price for all assets on line 6a	122,419.			
7	Capital gain net income (from Part IV, line 2)		79,369.		
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)				
12	Total Add lines 1 through 11	202,158.	85,183.	0	
13	Compensation of officers, directors, trustees, etc	0			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) ATCH 3	3,000.	1,500.		1,500.
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) [ 4 ]	2,950.			
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) ATCH 5	240.			240.
24	Total operating and administrative expenses Add lines 13 through 23	6,190.	1,500.		1,740.
25	Contributions, gifts, grants paid	121,000.			121,000.
26	Total expenses and disbursements Add lines 24 and 25	127,190.	1,500.	0	122,740.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	74,968.			
b	Net investment income (if negative, enter -0-)		83,683.		
c	Adjusted net income (if negative, enter -0-)			0	



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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			
		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash - non-interest-bearing . . . . .	2,654.	2,464.	2,464.
	2	Savings and temporary cash investments . . . . .	28,738.	29,971.	29,971.
	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 . . . . .			
	10 a	Investments - U S and state government obligations (attach schedule) . . . . .			
	b	Investments - corporate stock (attach schedule) ATCH 6	162,535.	162,535.	527,596.
	c	Investments - corporate bonds (attach schedule) . . . . .			
	11	Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶				
12	Investments - mortgage loans . . . . .				
13	Investments - other (attach schedule) . . . . .				
14	Land, buildings, and equipment basis ▶				
	Less accumulated depreciation (attach schedule) ▶				
15	Other assets (describe ▶ )				
16	<b>Total assets</b> (to be completed by all filers - see the instructions Also, see page 1, item I) . . . . .	193,927.	194,970.	560,031.	
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	<b>Total liabilities</b> (add lines 17 through 22) . . . . .	0	0		
Net Assets or Fund Balances	<b>Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/></b> <b>and complete lines 24 through 26 and lines 30 and 31.</b>				
	24	Unrestricted . . . . .			
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, . . . ▶ <input checked="" type="checkbox"/></b> <b>check here and complete lines 27 through 31.</b>				
	27	Capital stock, trust principal, or current funds . . . . .	193,927.	194,970.	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund . . . . .			
	29	Retained earnings, accumulated income, endowment, or other funds . . . . .			
30	<b>Total net assets or fund balances</b> (see instructions) . . . . .	193,927.	194,970.		
31	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	193,927.	194,970.		

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) . . . . .	193,927.
2	Enter amount from Part I, line 27a . . . . .	74,968.
3	Other increases not included in line 2 (itemize) ▶	
4	Add lines 1, 2, and 3 . . . . .	268,895.
5	Decreases not included in line 2 (itemize) ▶ ATCH 7	73,925.
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, column (b), line 30 . . . . .	194,970.

**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 PART IV SCHEDULE				
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				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	79,369.
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	0

**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 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))
2013	105,240.	478,535.	0.219921
2012	137,753.	498,123.	0.276544
2011	140,317.	493,420.	0.284376
2010	128,068.	718,939.	0.178135
2009	103,370.	743,928.	0.138952
2 Total of line 1, column (d)			2 1.097928
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 0.219586
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			4 540,544.
5 Multiply line 4 by line 3			5 118,696.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 837.
7 Add lines 5 and 6			7 119,533.
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			8 122,740.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

Table with 11 rows and 2 columns. Row 1: 1 837. Row 2: 2. Row 3: 3 837. Row 4: 4 0. Row 5: 5 837. Row 6: 6 Credits/Payments. Row 7: 7 1,700. Row 8: 8. Row 9: 9. Row 10: 10 863. Row 11: 11 863. Refunded.

Part VII-A Statements Regarding Activities

Table with 10 rows and 3 columns (Yes/No). Row 1a: X. Row 1b: X. Row 1c: X. Row 2: X. Row 3: X. Row 4a: X. Row 4b: N/A. Row 5: X. Row 6: X. Row 7: X. Row 8b: X. Row 9: X. Row 10: X.

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).
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).
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?
14 The books are in care of BCRS ASSOCIATES, LLC Telephone no 212-440-0800
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here
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?

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.

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?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(6) Agree to pay money or property to a government official?
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)?
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?
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?
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?
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
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?
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
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?

**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)?  Yes  No  
 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? **N/A**  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?  Yes  No  
 If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?  Yes  No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No

**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
ATCH 8		0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				0

Total number of other employees paid over \$50,000.

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		NONE
Total number of others receiving over \$50,000 for professional services . . . . .		▶

**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
<b>1</b> PLEASE NOTE, THE FOUNDATION IS NOT INVOLVED IN ANY DIRECT CHARITABLE ACTIVITIES. ITS PRIMARY PURPOSE IS TO SUPPORT BY CONTRIBUTIONS, OTHER ORGANIZATIONS EXEMPT UNDER INTERNAL REVENUE CODE SECTION 501(C)(3).	NONE
<b>2</b> REVENUE CODE SECTION 501(C)(3).	
<b>3</b> N/A	
<b>4</b> N/A	

**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
<b>1</b> N/A	NONE
<b>2</b> N/A	
All other program-related investments See instructions	
<b>3</b> N/A	
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	516,707.
b	Average of monthly cash balances	1b	32,069.
c	Fair market value of all other assets (see instructions)	1c	0
d	<b>Total</b> (add lines 1a, b, and c)	1d	548,776.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	548,776.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	8,232.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	540,544.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	27,027.

**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	27,027.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	837.
b	Income tax for 2014 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	837.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	26,190.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	26,190.
6	Deduction from distributable amount (see instructions)	6	
7	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	26,190.

**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	122,740.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	122,740.
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	837.
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	121,903.

**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 . . . . .				26,190.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only . . . . .			NONE	
b Total for prior years 20____, 20____, 20____		NONE		
3 Excess distributions carryover, if any, to 2014				
a From 2009 . . . . .	66,271.			
b From 2010 . . . . .	94,435.			
c From 2011 . . . . .	117,462.			
d From 2012 . . . . .	115,301.			
e From 2013 . . . . .	82,970.			
f Total of lines 3a through e . . . . .	476,439.			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ _____ 122,740.				
a Applied to 2013, but not more than line 2a . . . . .				
b Applied to undistributed income of prior years (Election required - see instructions) . . . . .				
c Treated as distributions out of corpus (Election required - see instructions) . . . . .				
d Applied to 2014 distributable amount . . . . .				26,190.
e Remaining amount distributed out of corpus . . . . .	96,550.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a) )				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	572,989.			
b Prior years' undistributed income Subtract line 4b from line 2b . . . . .				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .				
d Subtract line 6c from line 6b Taxable amount - see instructions . . . . .				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount - see instructions . . . . .			NONE	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015 . . . . .				NONE
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) . . . . .				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . . . .	66,271.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a . . . . .	506,718.			
10 Analysis of line 9				
a Excess from 2010 . . . . .	94,435.			
b Excess from 2011 . . . . .	117,462.			
c Excess from 2012 . . . . .	115,301.			
d Excess from 2013 . . . . .	82,970.			
e Excess from 2014 . . . . .	96,550.			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) NOT APPLICABLE

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling

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

Table with 5 columns: (a) 2014, (b) 2013, (c) 2012, (d) 2011, (e) Total. Rows include 2a (Adjusted net income), 2b (85% of line 2a), 2c (Qualifying distributions), 2d (Amounts included in line 2c), 2e (Qualifying distributions made directly for active conduct), 3 (Alternative tests: Assets, Endowment, Support).

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see 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))

JONATHAN L. COHEN; C/O BCRS - 77 WATER ST, 9TH FL NEW YORK, NY 10005

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

NONE

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

Check here [X] 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

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

c Any submission deadlines

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

**Part XV** Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i> SEE LIST ATTACHED				121,000.
<b>Total</b> . . . . . ▶ <b>3a</b>				121,000.
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b> . . . . . ▶ <b>3b</b>				





# Schedule of Contributors

2014

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

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization  
THE JONATHAN L. COHEN FOUNDATION

Employer identification number  
13-3318133

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

501(c)( ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization <b>THE JONATHAN L. COHEN FOUNDATION</b>	Employer identification number <b>13-3318133</b>
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**Part I Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JONATHAN COHEN ----- C/O BCRS ASSOCIATES. 77 WATER ST 9TH FL ----- NEW YORK, NY 10005 -----	\$ 116,975.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions )
	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )

Name of organization THE JONATHAN L. COHEN FOUNDATION

Employer identification number  
13-3318133

**Part II** Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	264 SHS OF AOL INC.	\$ 11,035.	10/24/2014
1	987 SHS OF SEMPRA ENERGY	\$ 105,940.	10/24/2014
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----
---	-----	\$ -----	-----

Name of organization **THE JONATHAN L. COHEN FOUNDATION**

Employer identification number  
13-3318133

**Part III** *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once See instructions ) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	

**FORM 990-PF - PART IV  
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
13,200.		264 SHS OF AOL INC. PROPERTY TYPE: SECURITIES 2,902.				P	04/30/2000	06/26/2015
							10,298.	
109,219.		987 SHS OF SEMPRA ENERGY PROPERTY TYPE: SECURITIES 40,148.				P	04/30/2000	12/03/2014
							69,071.	
TOTAL GAIN (LOSS) .....							<u>79,369.</u>	

THE JONATHAN L. COHEN FOUNDATION EIN: 13-3318133  
SUPPLEMENTARY STATEMENT

PART: XV                      LINE: 2                      SUPPLEMENTAL INFORMATION

THE ORGANIZATION'S PRIMARY ACTIVITY IS TO SUPPORT, BY CONTRIBUTIONS,  
OTHER ORGANIZATIONS QUALIFYING FOR EXEMPTION UNDER SECTION 501(c)(3)  
OF THE INTERNAL REVENUE CODE THE TRUSTEES CHOOSE THESE ORGANI-  
ZATIONS BASED UPON THEIR KNOWLEDGE OF THE ORGANIZATIONS' ACTIVITIES  
NO CONTRIBUTIONS, GRANTS, GIFTS, LOANS OR SCHOLARSHIPS ARE MADE TO  
INDIVIDUALS THE ORGANIZATION DOES NOT PRESENTLY RECEIVE APPLICA-  
TIONS OR CONDUCT PROGRAMS FOR DONATIONS IN ITS ACTIVITIES

ATTACHMENT 1

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>
INTEREST ON BDA	30.	30.	
TOTAL	<u>30.</u>	<u>30.</u>	

ATTACHMENT 2

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>
DIVIDENDS	5,784.	5,784.	
TOTAL	<u>5,784.</u>	<u>5,784.</u>	

ATTACHMENT 3

FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
BCRS ASSOCIATES, LLC	3,000.	1,500.		1,500.
TOTALS	<u>3,000.</u>	<u>1,500.</u>		<u>1,500.</u>

ATTACHMENT 4

FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
EXCISE TAX FYE 7/31/14	1,250.
IRS 2ND QTR ES FYE 7/31/15	700.
IRS 4TH QTR ES FYE 7/31/15	1,000.
TOTALS	<u>2,950.</u>

ATTACHMENT 5

FORM 990PF, PART I - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
NEW YORK STATE FILING FEE	100.			100.
PUBLICATION NOTICE FEE	140.			140.
<b>TOTALS</b>	<u>240.</u>			<u>240.</u>

ATTACHMENT 6

FORM 990PF, PART II - CORPORATE STOCK

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
SEE LONG POSITION ATTACHED	162,535.	162,535.	527,596.
TOTALS	<u>162,535.</u>	<u>162,535.</u>	<u>527,596.</u>

ATTACHMENT 7

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
EXCESS OF FMV OVER DONOR'S COST BASIS OF SECURITIES GIFTED TO THE FOUNDATION	73,925.
TOTAL	<u>73,925.</u>

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 8

TITLE AND AVERAGE HOURS PER  
WEEK DEVOTED TO POSITION

NAME AND ADDRESS

TRUSTEE / PART-TIME

JONATHAN L. COHEN  
77 WATER STREET-9TH FL.  
NEW YORK, NY 10005

TRUSTEE / PART-TIME

ALLISON B. MORROW  
77 WATER STREET - 9TH FL.  
NEW YORK, NY 10005

TRUSTEE / PART-TIME

EUGENE V. FIFE  
77 WATER STREET-9TH FL.  
NEW YORK, NY 10005

TRUSTEE / PART-TIME

ROBERT M. FREEMAN  
30 CLUB RD.  
RYE, NY 10005

JONATHAN L. COHEN FOUNDATION  
 CHARITABLE CONTRIBUTIONS  
 FYE 7/31/15  
 13-3318133

DATE	PAYEE	CITY, STATE	AMOUNT
11/18/2014	FIRST PRESBYTERIAN CHURCH IN CITY OF NY	NEW YORK, NY	10,000
12/16/2014	PARTNERSHIP FOR THE HOMELESS	NEW YORK, NY	4,000
12/17/2014	LEGAL AID SOCIETY	NEW YORK, NY	4,000
12/17/2014	SPINAL MUSCULAR ATROPHY FOUNDATION	NEW YORK, NY	3,000
12/18/2014	ACLU FOUNDATION	NEW YORK, NY	3,000
12/18/2014	THE MORGAN LIBRARY	NEW YORK, NY	6,000
12/18/2014	NEW YORK PUBLIC LIBRARY	NEW YORK, NY	3,000
12/18/2014	PARRISH ART MUSEUM	WATER MILL, NY	2,000
12/18/2014	PLANNED PARENTHOOD	NEW YORK, NY	4,000
12/18/2014	THIRTEEN WNET	NEW YORK, NY	2,000
12/19/2014	AMNESTY INTERNATIONAL	NEW YORK, NY	3,000
12/22/2014	BOY SCOUTS OF AMERICA	NEW YORK, NY	1,000
12/22/2014	BROOKHAVEN MEMORIAL HOSPITAL	PATCHOGUE, NY	5,000
12/22/2014	COLONIAL WILLIAMSBURG FOUNDATION	WILLIAMSBURG, VA	6,000
12/22/2014	LYMPHOMA FOUNDATION	NEW YORK, NY	1,000
12/22/2014	NY TIMES NEEDIEST CASES FOUNDATION	NEW YORK, NY	3,000
12/22/2014	OXFAM AMERICA	BOSTON, MA	4,000
12/22/2014	PLAYWRIGHTS HORIZONS	NEW YORK, NY	3,000
12/22/2014	US NAVAL INSTITUTE	ANNAPOLIS, MD	1,000
12/23/2014	CITYMEALS-ON-WHEELS	NEW YORK, NY	3,000
12/23/2014	HILTON PRESBYTERIAN CHURCH	NEWPORT NEWS, VA	3,000
12/24/2014	NEWS LITERACY PROJECT	BETHESDA, MD	5,000
12/24/2014	NEW YORK UNIVERSITY (FACULTY/FRIENDS)	NEW YORK, NY	5,000
12/29/2014	FLORENCE GRISWOLD MUSEUM	OLD LYME, CT	7,000
12/29/2014	TRIFORM CAMPBELL COMMUNITY	HUDSON, NY	1,000
12/30/2014	MARINERS MUSEUM	NEWPORT NEWS, VA	4,000
12/31/2014	CUNIFF DIXON FOUNDATION	ESSEX, CT	1,000
01/05/2015	OBERLIN COLLEGE	OBERLIN, OH	3,000
01/06/2015	SOUTHAMPTON HOSPITAL	SOUTHAMPTON, NY	2,000
01/13/2015	AMERICAN RED CROSS (HAMPTON ROAD CHAPTER)	NEWPORT NEWS, VA	3,000
01/20/2015	TEMPLE SINAI	NEWPORT NEWS, VA	1,000
06/16/2015	THE FIRST PRESBYTERIAN CHURCH IN THE CITY OF NY	NEW YORK, NY	2,000
06/16/2015	JOHN C WHITEHEAD CAMPERSHIP	NEW YORK, NY	1,000
06/16/2015	THE WHITEHEAD MINDFULNESS INITIATIVE	HAVERFORD, PA	2,000
06/17/2015	THE TWO E SIXTY SECOND STREET FOUNDATION	NEW YORK, NY	5,000
06/18/2015	TRINITY HALL	LEONARDO, NJ	1,000
06/18/2015	WILLIAMSBURG COMMUNITY FOUNDATION	WILLIAMSBURG, VA	1,000
		TOTAL CONTRIBUTIONS	<u>121,000</u>

\*ALL CONTRIBUTIONS WERE MADE TO THE GENERAL  
 PURPOSE FUND OF PUBLIC CHARITABLE ORGANIZATIONS  
 THAT WERE CLASSIFIED UNDER SECTION 501 (c) (3) OF THE  
 INTERNAL REVENUE CODE



Statement Detail

**COHEN JONATHAN L FOUNDATION**  
Holdings

Period Ended July 31, 2015

**CASH, DEPOSITS & MONEY MARKET FUNDS**

	Quantity	Market Price	Market Value / Accrued Income	Unit Cost	Adjusted Cost / Original Cost	Unrealized Gain (Loss)	Yield to Maturity / Current Yield	Estimated Annual Income
<b>PUBLIC EQUITY</b>								
<b>US EQUITY</b>								
<b>US STOCKS</b>								
CITIGROUP INC CMN (C)	300 00	58 4600	17,538 00	218 6070	65,582 09	(48,044 09)		
GOLDMAN SACHS GROUP, INC (THE) CMN (GS)	2,400 00	205 0700	492,168 00	25 3822	93,000.00	399,168.00	1 2679	6,240 00
HOSPIRA, INC CMN (HSP)	200 00	89 4500	17,890 00	19 7641	3,952 82	13,937 18		
<b>TOTAL US STOCKS</b>			527,596 00		162,534 91	365,061.09	1 2679	6,240 00
<b>TOTAL PORTFOLIO</b>			<b>527,596.00</b>		<b>162,534.91</b>	<b>365,061.09</b>		<b>6,278.29</b>