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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning 01-01-2015, and ending 12-31-2015

Name of foundation SAM L COHEN FOUNDATION		A Employer identification number 20-2262822	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 1123		B Telephone number (see instructions) (207) 871-5600	
City or town, state or province, country, and ZIP or foreign postal code PORTLAND, ME 04104		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 36,193,735		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 <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		Revenue and expenses per books (a)	Net investment income (b)	Adjusted net income (c)	Disbursements for charitable purposes (d) (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	655,998	655,998		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	2,235,674			
	b Gross sales price for all assets on line 6a 1,405,451				
	7 Capital gain net income (from Part IV, line 2) . . .		2,235,674		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	69,071	69,071		
	12 Total. Add lines 1 through 11	2,960,743	2,960,743		
	13 Compensation of officers, directors, trustees, etc	238,724	23,872		214,852
	14 Other employee salaries and wages	41,044	4,104		36,940
	15 Pension plans, employee benefits	25,462	2,546		22,916
	16a Legal fees (attach schedule).	75	8		67
	b Accounting fees (attach schedule).	6,495	650		5,845
	c Other professional fees (attach schedule)	188,458	188,458		0
	17 Interest	37,582	37,582		0
	18 Taxes (attach schedule) (see instructions) . . .	58,375	17,970		16,405
	19 Depreciation (attach schedule) and depletion . .				
	20 Occupancy				
	21 Travel, conferences, and meetings.	14,360	1,436		12,924
	22 Printing and publications				
	23 Other expenses (attach schedule).	272,826	240,227		32,599
	24 Total operating and administrative expenses. Add lines 13 through 23	883,401	516,853		342,548
	25 Contributions, gifts, grants paid	1,727,228			1,727,228
	26 Total expenses and disbursements. Add lines 24 and 25	2,610,629	516,853		2,069,776
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	350,114			
	b Net investment income (if negative, enter -0-)		2,443,890		
	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	97,510	103,117	103,117
	2	Savings and temporary cash investments	138,536	15,708	15,708
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions).			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)	3,578,471	3,725,254	3,734,670
	b	Investments—corporate stock (attach schedule)	5,887,288	6,424,721	7,290,556
	c	Investments—corporate bonds (attach schedule)	1,919,682	2,020,626	1,702,068
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans.			
	13	Investments—other (attach schedule)	19,905,256	19,587,431	23,347,616
	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)	31,526,743	31,876,857	36,193,735	
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	31,526,743	31,876,857	
	30	Total net assets or fund balances(see instructions)	31,526,743	31,876,857	
31	Total liabilities and net assets/fund balances(see instructions)	31,526,743	31,876,857		

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	31,526,743
2	Enter amount from Part I, line 27a	2	350,114
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	31,876,857
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	31,876,857

Part IV

Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e g , real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co)		How acquired P—Purchase (b) D—Donation	Date acquired (c) (mo , day, yr)	Date sold (d) (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	Depreciation allowed (f) (or allowable)	Cost or other basis (g) plus expense of sale	Gain or (loss) (h) (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			Gains (Col (h) gain minus col (k), but not less than -0-) or (l) Losses (from col (h))
(i) F M V as of 12/31/69	Adjusted basis (j) as of 12/31/69	Excess of col (i) (k) 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	2,235,674
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))
2014	2,157,390	41,038,613	0 052570
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

2	Total of line 1, column (d).	2	0 255859
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 051172
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.	4	38,650,029
5	Multiply line 4 by line 3.	5	1,977,799
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	24,439
7	Add lines 5 and 6.	7	2,002,238
8	Enter qualifying distributions from Part XII, line 4.	8	2,069,776

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

Date of ruling or determination letter _____

(attach copy of letter if necessary—see instructions)

b

Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b

c

All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)

2

Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

3

Add lines 1 and 2.

4

Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

5

Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-

6

Credits/Payments

a

2015 estimated tax payments and 2014 overpayment credited to 2015

6a

35,853

b

Exempt foreign organizations—tax withheld at source

6b

c

Tax paid with application for extension of time to file (Form 8868).

6c

18,000

d

Backup withholding erroneously withheld

6d

7

Total credits and payments. Add lines 6a through 6d.

8

Enter any **penalty** for underpayment of estimated tax. Check here ☒ if Form 2220 is attached

9

Tax due. If the total of lines 5 and 8 is more than line 7, enter **amount owed**

10

Overpayment. If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**.

11

Enter the amount of line 10 to be **Credited to 2015 estimated tax** 29,414 **Refunded**

1	24,439
2	0
3	24,439
4	0
5	24,439
7	53,853
8	
9	
10	29,414
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?

1b

Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?

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.

1c

Did the foundation file **Form 1120-POL** for this year?

2

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

3

Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____ 0

4

Has the foundation engaged in any activities that have not previously been reported to the IRS?

If "Yes," attach a detailed description of the activities.

5

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

6

Did the foundation have unrelated business gross income of \$1,000 or more during the year?

7

If "Yes," has it filed a tax return on **Form 990-T** for this year?

8

Was there a liquidation, termination, dissolution, or substantial contraction during the year?

If "Yes," attach the statement required by General Instruction T.

9

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?

10

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.

11

Enter the states to which the foundation reports or with which it is registered (see instructions)

ME

12

If the answer is "Yes" to line 11, 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 .

13

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 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)?

If "Yes," complete Part XIV

14

Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.

1a	Yes	No
1b		No
1c		No
2		No
3		No
4a		No
4b		
5		No
6	Yes	
7	Yes	
8b	Yes	
9		No
10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address WWW SAMLCOHENFOUNDATION ORG	13	Yes	
14	The books are in care of 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 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country	16	Yes	No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (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? (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 ☐ Yes ☒ No ☒ Yes ☐ No ☒ Yes ☐ No ☐ 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)? Organizations relying on a current notice regarding disaster assistance check here.		1b	No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015?		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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? If "Yes," list the years 20 , 20 , 20 , 20	☐ Yes ☒ No		
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 2015 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.).		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 2015?		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	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) 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	Title, and average hours per week (b) devoted to position	(c) Compensation	Contributions to employee benefit plans and deferred compensation (d)	Expense account, (e) other allowances
DANA BALDWIN PO BOX 1123 PORTLAND, ME 04104	PROGRAM OFFICER 40 00	51,667	8,918	0

Total

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

0

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Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
PRIME BUCHHOLZ 273 CORPORATE DR PEASE INTL TRADEPORT PORTSMOUTH,NH 03801	INVESTMENT ADVISORY SERVICES	75,000
SANDERSON ASSET MANAGEMENT INC 250 SOUTH WACKER DRIVE SUITE 220 CHICAGO,IL 60606		
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	0

Part X

Minimum Investment Return

(All domestic foundations must complete this part. Foreign foundations,see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	38,802,393
b	Average of monthly cash balances.	1b	436,215
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	39,238,608
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	39,238,608
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	588,579
5	Net value of noncharitable-use assets.Subtract line 4 from line 3 Enter here and on Part V, line 4	5	38,650,029
6	Minimum investment return.Enter 5% of line 5.	6	1,932,501

Part XI

Distributable Amount

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

1	Minimum investment return from Part X, line 6.	1	1,932,501
2a	Tax on investment income for 2015 from Part VI, line 5.	2a	24,439
b	Income tax for 2015 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	24,439
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	1,908,062
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	1,908,062
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amountas adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	1,908,062

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	2,069,776
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	2,069,776
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	24,439
6	Adjusted qualifying distributions.Subtract line 5 from line 4.	6	2,045,337

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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				1,908,062
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2015				
a From 2010.				
b From 2011.	71,487			
c From 2012.	69,356			
d From 2013.	61,539			
e From 2014.	138,073			
f Total of lines 3a through e.	340,455			
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ \$ 2,069,776				
a Applied to 2014, 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 2015 distributable amount.				1,908,062
e Remaining amount distributed out of corpus	161,714			
5 Excess distributions carryover applied to 2015 (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	502,169			
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 2014 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2016 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 2010 not applied on line 5 or line 7 (see instructions). . .	0			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a.	502,169			
10 Analysis of line 9				
a Excess from 2011.	71,487			
b Excess from 2012.	69,356			
c Excess from 2013.	61,539			
d Excess from 2014.	138,073			
e Excess from 2015.	161,714			

Part XIV

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2015, enter the date of the ruling. . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section 14942(j)(3) or 14942(j)(5)

		Prior 3 years				(e) Total
		(a) 2015	(b) 2014	(c) 2013	(d) 2012	
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

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

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

Form **990-PF** (2015)

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2015)

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

List and describe the kind(s) of property sold (e g , real estate, (a) 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		
ARCHSTONE FUNDS	P		
K1 COLCHESTER GLOBAL BOND FUND	P		
K1 SANDERSON INTN'L VALUE FUND	P		
K1 WELLINGTON TRUST CO CTF COMMODITIES	P		
HARBOR INTERNATIONAL FUNDS	P		
K-1 AEW GLOBAL PROPERTIES	P		
K-1 RIVERPLACE DEVELOPMENT	P		
CAPITAL GAINS DIVIDENDS	P		

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,350,000		665,418	684,582
			913,401
			137,992
			16,852
			394,088
			-120,674
			70,269
			65,713
			18,000
55,451			55,451

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	
			684,582
			913,401
			137,992
			16,852
			394,088
			-120,674
			70,269
			65,713
			18,000
			55,451

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

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation(If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
JEROME F GOLDBERG ESQ PO BOX 1123 PORTLAND, ME 04104	DIRECTOR, CHAIR 10 00	18,500	0	0
EDWARD K SIMENSKY CPA 268 MAIN STREET PO BOX 760 SACO, ME 04072				
JEFFREY A NATHANSON ESQ BANKNORTH ONE PORTLAND SQUARE PO BOX 9540 PORTLAND, ME 04112	DIRECTOR, PRESIDENT 10 00	15,000	0	0
SHERRY P BRODER ESQ 7 WATERFRONT PLAZA SUITE 400 500 ALA MOANA BLVD HONOLULU, HI 96813				
ELINOR MILLER 45 BELMONT STREET PORTLAND, ME 04104	DIRECTOR 2 00	10,000	0	0
KENNETH SPIRER 18 NEAL STREET PORTLAND, ME 04102				
JOHN SHOOS 83 GOUDY STREET SOUTH PORTLAND, ME 04106	EXECUTIVE DIRECTOR 40 00	113,557	14,497	0

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				
317 MAIN STREET COMMUNITY MUSIC CENTER INC 317 MAIN STREET YARMOUTH,ME 04096	N/A	PC	BUILDING VIBRANT COMMUNITIES THROUGH MUSIC EDUCATION PARTNERSHIPS	7,500
AMERICAN CIVIL LIBERTIES UNION OF MAINE FOUNDATION 121 MIDDLE STREET SUITE 301 PORTLAND,ME 04101	N/A	PC	PUBLIC EDUCATION PROGRAMMING	10,000
ARTVAN 7 PARK STREET BATH,ME 04530	N/A	PC	PERRYMAN VILLAGE CORE NEIGHBORHOOD PROGRAM	10,000
BARBARA BUSH FOUNDATION FOR FAMILY LITERACY 516 NORTH ADAMS STREET TALLAHASSEE,FL 32301	N/A	PC	BARBARA BUSH LITERACY CONNECTIONS CONFERENCE	2,500
BARBARA BUSH FOUNDATION FOR FAMILY LITERACY 516 NORTH ADAMS STREET TALLAHASSEE,FL 32301	N/A	PC	TEEN TRENDSETTERS	20,000
BIG BROTHERS BIG SISTERS OF BATH BRUNSWICK 85 MAINE STREET BRUNSWICK,ME 04011	N/A	PC	OPERATING SUPPORT	7,500
BIG BROTHERS BIG SISTERS OF SOUTHERN MAINE 195 LANCASTER STREET PORTLAND,ME 04101	N/A	PC	OPERATING SUPPORT	10,000
BOWDOIN SUMMER MUSIC FESTIVAL INC 6300 COLLEGE STATION BRUNSWICK,ME 04011	N/A	PC	COMMUNITY OUTREACH WITH THE KAPLAN FELLOWS	8,000
BRIDGTON HOSPITAL 10 HOSPITAL DRIVE BRIDGTON,ME 04009	N/A	PC	BRIDGTON HOSPITAL PROGRAM FOR PEDIATRIC AUTISM SPECTRUM DISORDER	10,000
CANCER COMMUNITY CENTER 778 MAIN STREET SOUTH PORTLAND,ME 04106	N/A	PC	EMOTIONAL SUPPORT PROGRAMS	20,000
CATHERINE MORRILL DAY NURSERY 96 DANFORTH STREET PORTLAND,ME 04101	N/A	PC	FIRE ALARM CONTROL PANEL REPLACEMENT	15,000
CENTER FOR GRIEVING CHILDREN 555 FOREST AVE PORTLAND,ME 04101	N/A	PC	MULTICULTURAL PEER SUPPORT PROGRAM	15,000
CHABAD LUBAVITCH OF MAINE INC 101 CRAIGIE STREET PORTLAND,ME 04102	N/A	PC	NEW FACILITIES - CHABAD HOUSE	100,000
CHABAD LUBAVITCH OF MAINE INC 101 CRAIGIE STREET PORTLAND,ME 04102	N/A	PC	OPERATING SUPPORT	5,000
CITY OF PORTLAND PUBLIC HEALTH DIVISION 1600 FOREST AVE PORTLAND,ME 04103	N/A	PC	EXPANDING ORAL HEALTHCARE SERVICES FOR CHILDREN	25,000
Total 3a				1,727,228

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>				
COASTAL ENTERPRISES INC PO BOX 268 WISCASSET,ME 04578	N/A	PC	PJA PROFESSIONALS INITIATIVE	27,000
COMMUNITY BICYCLE CENTER PO BOX 783 BIDDEFORD,ME 04005	N/A	PC	BUILDING RENOVATION	15,000
COMMUNITY FINANCIAL LITERACY PO BOX 8013 PORTLAND,ME 04104	N/A	PC	OPERATING SUPPORT	15,000
CONGREGATION ETZ CHAIN 36 BACON STREET BIDDEFORD,ME 04005	N/A	PC	OPERATING SUPPORT	12,500
COUNT ME IN 95 KENT STREET PORTLAND,ME 04102	N/A	PC	EVERY DAY COUNTS PROGRAM	20,000
CULTIVATING COMMUNITY PO BOX 3792 PORTLAND,ME 04112	N/A	PC	EMPOWERING FOOD-BASED TEEN LEADERS IN SMALL CITIES, LARGE TOWNS, AND RURAL AREAS IN SOUTHERN MAINE	15,000
CUMBERLAND COUNTY FOOD SECURITY COUNCIL CO GOOD SHEPHERD FOOD BANK 62 ELM STREET PORTLAND,ME 04101	N/A	PC	MAINERS FEEDING MAINERS	15,000
DAY ONE 525 MAIN STREET SOUTH PORTLAND,ME 04043	N/A	PC	LIFE SAFETY AT GIRLS' RESIDENTIAL TREATMENT FACILITY	9,800
DOCUMENTING MAINE JEWRY 150 CRAIGIE STREET PORTLAND,ME 04012	N/A	PC	E-WELCOME MAT FOR MAINE JEWS - BUILDING ON DMJ WEB PRESENCE	2,500
DYER LIBRARY ASSOCIATION 371 MAIN STREET SACO,ME 04072	N/A	PC	IMPROVEMENTS TO DYER LIBRARY CHILDREN'S ROOM	16,000
EASTER SEALS MAINE INC 125 PRESUMPCOT STREET PORTLAND,ME 04103	N/A	PC	OPERATING SUPPORT	14,000
EQUALITY MAINE FOUNDATION 550 FOREST AVE SUITE 201 PORTLAND,ME 04101	N/A	PC	NEW LEADERS AND SAFER SCHOOLS PROJECT	20,000
FAMILY CRISIS SERVICES PO BOX 704 PORTLAND,ME 04101	N/A	PC	OPERATING SUPPORT	30,000
GRAHAMTASTIC CONNECTION 21 BRADEEN STREET SUITE 107 SPRINGVALE,ME 04083	N/A	PC	2015 TECHNOLOGY FOR CHILDREN WITH LIFE THREATENING MEDICAL CONDITIONS	10,000
GROUP MAIN STREAM 190-192 LANCASTER STREET PORTLAND,ME 04101	N/A	PC	GMS HOME TECHNOLOGY	5,000
Total			3a	1,727,228

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				
HABITAT FOR HUMANITY OF GREATER PORTLAND INC 659 WARREN AVENUE PORTLAND, ME 04103	N/A	PC	WEST STREET FREEPORT PHASE III	15,000
HABITAT FOR HUMANITY YORK COUNTY PO BOX 267 KENNEBUNK, ME 04043	N/A	PC	KEEP YORK COUNTY WARM I	10,000
HARDY GIRLS HEALTHY WOMEN INC 177 MAIN STREET WATERVILLE, ME 04901	N/A	PC	SOUTHERN MAINE PROGRAMMING 2 0	10,000
HEART OF BIDDEFORD 205 MAIN STREET SUITE 103 BIDDEFORD, ME 04005	N/A	PC	OPERATING SUPPORT	10,000
HOPE ACTS 185 HIGH STREET PORTLAND, ME 04103	N/A	PC	OPERATING SUPPORT	15,000
HOSPICE OF SOUTHERN MAINE 180 US ROUTE ONE SCARBOROUGH, ME 04074	N/A	PC	OPERATING SUPPORT	25,000
IMMIGRANT LEGAL ADVOCACY PROJECT PO BOX 17917 PORTLAND, ME 04112	N/A	PC	GENERAL OPERATING SUPPORT	30,000
JEWISH COMMUNITY ALLIANCE OF SOUTHERN MAINE 400 DEERING AVENUE PORTLAND, ME 04103	N/A	PC	JEWISH FAMILY ELDER SERVICES AND FOOD PANTRY INITIATIVES	20,000
JEWISH WAR VETERANS OF THE UNITED STATES 20 KATHERINE STREET 32 BRUNSWICK, ME 04011	N/A	PC	MAINE'S JEWISH FALLEN HEROES	2,500
KIDS FIRST CENTER 222 ST JOHN STREET SUITE 101 PORTLAND, ME 04102	N/A	PC	OPERATING SUPPORT	10,000
LEARNINGWORKS 181 BRACKETT STREET PORTLAND, ME 04102	N/A	PC	2015 SUMMER LEARNING PROGRAM	40,000
LIVING WITH PEACE 500 FOREST AVENUE SUITE 6 PORTLAND, ME 04101	N/A	PC	IMMIGRANT WOMEN'S BUSINESS AWARENESS INITIATIVE	5,000
LOCKER PROJECT 73 FEDERAL STREET PORTLAND, ME 04101	N/A	PC	EXPANSION OF SCHOOL PANTRIES INTO CUMBERLAND AND YORK COUNTIES	7,500
MAINE ACADEMY OF MODERN MUSIC 12 REVERE STREET PORTLAND, ME 04103	N/A	PC	CAPACITY BUILDING TO EXPAND PROGRAMS FOR AT-RISK YOUTH	10,000
MAINE CHILDREN'S ALLIANCE 303 STATE STREET AUGUSTA, ME 04330	N/A	PC	START ME RIGHT	7,500
Total				1,727,228

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 EARLY CHILDHOOD FUNDERS GROUP ONE CANAL PLAZA SUITE 300 PORTLAND, ME 04101	N/A	PC	MEMBERSHIP CONTRIBUTIONS	6,000
MAINE EQUAL JUSTICE PARTNERS INC 126 SEWALL STREET AUGUSTA, ME 04330	N/A	PC	BUILDING BRIDGES TO SUSTAINABLE WORK AND ECONOMIC OPPORTUNITIES	30,000
MAINE IMMIGRANTS' RIGHTS COALITION 565 CONGRESS STREET SUITE 200 PORTLAND, ME 04101	N/A	PC	IMMIGRANT INTEGRATION INITIATIVE	10,000
MAINE JEWISH FILM FESTIVAL PO BOX 7465 PORTLAND, ME 04112	N/A	PC	MAINE JEWISH FILM FESTIVAL, 2016, WATERVILLE	6,083
MAINE JEWISH MUSEUM 267 CONGRESS STREET PORTLAND, ME 04101	N/A	PC	ELEVATOR AND RESTROOM PROJECT	25,000
MAINE ORAL HEALTH FUNDERS CO THE BINGHAM PROGRAM 61 WINTHROP STREET AUGUSTA, ME 04330	N/A	PC	MAINE ORAL HEALTH FUNDERS - CONSULTANT 2015	7,000
MAINE ORAL HEALTH FUNDERS CO THE BINGHAM PROGRAM 61 WINTHROP STREET AUGUSTA, ME 04330	N/A	PC	IMPROVING CHILDREN'S ORAL HEALTH - IMPLEMENTATION OVER FOUR YEARS	35,000
MAINE PHILANTHROPY CENTER P O BOX 9301 PORTLAND, ME 04104	N/A	PC	MPC EVENT - LET'S TALK ABOUT EARLY EDUCATION	2,500
MAINE QUALITY COUNTS 16 ASSOCIATION DRIVE MANCHESTER, ME 04351	N/A	PC	THRIVING MAINE COMMUNITIES CONFERENCE	1,500
MAINE STATE BALLET 348 US ROUTE 1 FALMOUTH, ME 04105	N/A	PC	BACKSTAGE PASSES FOR ALL "BACKSTAGE AT THE NUTCRACKER"	9,800
MAYO STREET ARTS 10 MAYO STREET PORTLAND, ME 04101	N/A	PC	OPERATING SUPPORT	7,500
MORRISON CENTER 60 CHAMBERLAIN ROAD SCARBOROUGH, ME 04074	N/A	PC	CULINARY LIFESKILLS INSTRUCTIONAL SPACE	15,000
MULTILINGUAL AND MUTLICULTURAL CENTER OF PORTLAND PUBLIC SCHOOLS 353 CUMBERLAND AVENUE PORTLAND, ME 04101	N/A	PC	ACADEMIC ENRICHMENT THROUGH EXTENDED LEARNING PROGRAMS	40,000
NORTHEAST HEARING & SPEECH CENTER INC 75 WEST COMMERCIAL STREET SUITE 205 PORTLAND, ME 04101	N/A	PC	AUDIOLOGY CAPITAL REQUEST	20,000
PARTNERS FOR A HUNGER FREE YORK COUNTY PO BOX 515 ALFRED, ME 04002	N/A	PC	OPERATING AND PROJECT SUPPORT	35,000
Total			3a	1,727,228

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				
PINE TREE SOCIETY 149 FRONT STREET BATH, ME 04530	N/A	PC	AUTISM TRANSITION PROGRAM	12,667
PORTLAND CHAMBER MUSIC FESTIVAL PO BOX 15385 PORTLAND, ME 04104	N/A	PC	OPERATING SUPPORT	10,000
PORTLAND COMMUNITY FREE CLINIC 103 INDIA STREET PORTLAND, ME 04101	N/A	PC	OPERATING SUPPORT	27,000
PORTLAND PUBLIC LIBRARY 5 MONUMENT SQUARE PORTLAND, ME 04101	N/A	PC	CHILDREN'S SERVICES PROGRAM ARC EARLY LITERACY AND SUMMER READING	26,000
PORTLAND SYMPHONY ORCHESTRA 50 MONUMENT SQUARE 2ND FLOOR PORTLAND, ME 04101	N/A	PC	INSTRUMENT PETTING ZOO	15,000
PRESIDENT AND TRUSTEES OF BATES COLLEGE BATES DANCE FESTIVAL PETTIGREW HALL 305 COLLEGE STREET LEWISTON, ME 04240	N/A	PC	ART ACCESS AND TRAINING FOR MAINE YOUTH, DANCERS & EDUCATORS	8,500
PSL SERVICES 28 FODEN ROAD SOUTH PORTLAND, ME 04106	N/A	PC	STRIVE CAPITAL CAMPAIGN	25,000
RIPPLEEFFECT INC PO BOX 441 PORTLAND, ME 04112	N/A	PC	RIPPLEEFFECT OUTDOOR LEADERSHIP EDUCATION	7,500
SAINT ANDRE HOME INC 283 ELM STREET BIDDEFORD, ME 04005	N/A	PC	PROVIDING AFFORDABLE VISITATION SERVICES & PARENTING EDUCATION FOR NON-CUSTODIAL PARENTS	20,000
SARSSM PO BOX 9300 PORTLAND, ME 04104	N/A	PC	OPERATING SUPPORT	20,000
SEBAGO-LONG LAKE MUSIC FESTIVAL PO BOX 544 HARRISON, ME 04040	N/A	PC	CONCERT SPONSORSHIP	1,500
SEEDS OF HOPE NEIGHBORHOOD CENTER 35 SOUTH STREET BIDDEFORD, ME 04005	N/A	PC	NOURISHING HOPE	15,000
SEEDS OF PEACE INC 370 LEXINGTON AVENUE 1201 NEW YORK, NY 10017	N/A	PC	MAINE SEEDS	15,000
SHALOM HOUSE INC 106 GILMAN STREET PORTLAND, ME 04102	N/A	PC	EXPANDED COMMUNITY INTEGRATION SUPPORT AT OXFORD STREET SHELTER	20,000
SOUTHERN MAINE AGENCY ON AGING 136 US ROUTE ONE SCARBOROUGH, ME 04074	N/A	PC	ADULT DAY CENTER IN BIDDEFORD	175,000
Total				1,727,228

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>				
SOUTHERN MAINE HEALTH CARE ONE MEDICAL CENTER DRIVE BIDDEFORD, ME 04005	N/A	PC	DEFIBRILLATOR REPLACEMENT PROJECT	34,500
SPACE GALLERY 538 CONGRESS STREET PORTLAND, ME 04101	N/A	PC	CONCERT SPONSORSHIP	12,500
SPRING HARBOR HOSPITAL 78 ATLANTIC PLACE SOUTH PORTLAND, ME 04106	N/A	PC	THE LUNDER FAMILY ALLIANCE AT SPRING HARBOR HOSPITAL	20,000
SUSAN L CURTIS CHARITABLE FOUNDATION 1321 WASHINGTON AVENUE SUITE 104 PORTLAND, ME 04103	N/A	PC	THE SUSAN L CURTIS CHARITABLE FOUNDATION, DBA CAMP SUSAN CURTIS	10,000
TEDFORD HOUSING PO BOX 958 BRUNSWICK, ME 04011	N/A	PC	ADVANCING HOUSING STABILITY THROUGH CASE MANAGEMENT AT THE CUMBERLAND ST SHELTER	15,000
THE BRICK STORE MUSEUM 117 MAIN STREET KENNEBUNK, ME 04101	N/A	PC	MUSEUM OUTREACH START-UP PROGRAM	5,000
THE CROMWELL CENTER FOR DISABILITIES AWARENESS 97A EXCHANGE STREET SUITE 205 PORTLAND, ME 04101	N/A	PC	FREE DISABILITIES AWARENESS, SENSITIVITY, AND ANTI-BULLYING PROGRAMS	10,000
THE MITCHELL INSTITUTE 75 WASHINGTON AVENUE SUITE 2E PORTLAND, ME 04101	N/A	PC	OPERATING SUPPORT	15,000
THE OPPORTUNITY ALLIANCE 50 MONUMENT SQUARE 6TH FLOOR PORTLAND, ME 04101	N/A	PC	FAMILY SUPPORT TEAM PILOT PROGRAM	40,000
THE OPPORTUNITY ALLIANCE 50 MONUMENT SQUARE 6TH FLOOR PORTLAND, ME 04101	N/A	PC	EMERGENCY HEATING ASSISTANCE	7,500
THE SOUTH PORTLAND FOOD CUPBOARD 130 THADEUS STREET SOUTH PORTLAND, ME 04106	N/A	PC	OPERATING SUPPORT	7,500
THE SUMMER CAMP INC 8 CHURCH STREET BRIDGTON, ME 04009	N/A	PC	2016 SUMMER PROGRAMS	10,000
THE TELLING ROOM 225 COMMERCIAL STREET SUITE 201 PORTLAND, ME 04101	N/A	PC	OPERATING SUPPORT	10,000
UNITED SOCIETY OF SHAKERS SABBATHDAY LAKE INC 707 SHAKER ROAD NEW GLOUCESTER, ME 04260	N/A	PC	MAINE FESTIVAL OF AMERICAN MUSIC ITS ROOTS AND TRADITIONS	1,500
UNITED WAY OF GREATER PORTLAND PO BOX 15200 PORTLAND, ME 04112	N/A	PC	KEEP ME WARM FUND	15,000
Total				1,727,228

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>				
UNITED WAY OF GREATER PORTLAND PO BOX 15200 PORTLAND, ME 04112	N/A	PC	STARTING STRONG 2016	20,000
UNITED WAY OF GREATER PORTLAND PO BOX 15200 PORTLAND, ME 04112	N/A	PC	READYROSIE IMPLEMENTATION IN SOUTHERN MAINE	22,878
UNIVERSITY OF HAWAI'I FOUNDATION PO BOX 11270 HONOLULU, HI 96828	N/A	PC	SAM L COHEN INTERNATIONAL HUMAN RIGHTS FELLOWSHIP AT WILLIAM S RICHARDSON SCHOOL OF LAW	15,000
UNIVERSITY OF MAINE SCHOOL OF LAW 246 DEERING AVENUE PORTLAND, ME 04102	N/A	PC	REFUGEE AND HUMAN RIGHTS CLINIC	65,000
VIOLENCE PREVENTION NETWORK (VPN) 81 BRIDGE STREET M201 YARMOUTH, ME 04096	N/A	PC	VIOLENCE PREVENTION NETWORK - A COLLABORATIVE APPROACH FOR VIOLENCE PREVENTION	10,000
WINTERKIDS EDUCATION FOUNDATION PO BOX 7566 120 EXCHANGE STREET SUITE 205 PORTLAND, ME 04112	N/A	PC	THE WINTERKIDS CHALLENGE GOES TO PRESCHOOL	7,500
YORK COUNTY COMMUNITY ACTION CORPORATION PO BOX 72 6 SPRUCE STREET SANFORD, ME 04073	N/A	PC	EMERGENCY HEATING ASSISTANCE	7,500
YOUTH AND FAMILY OUTREACH 331 CUMBERLAND AVENUE PORTLAND, ME 04101	N/A	PC	GENERAL OPERATING SUPPORT	7,500
Total			3a	1,727,228

TY 2015 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	6,495	650		5,845

TY 2015 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	2,020,626	1,702,068

TY 2015 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	4,672,134	4,755,005
VANGUARD MID CAP INDEX FUND	627,787	1,094,590
VANGUARD STOCK MKT IDX ADM	1,124,800	1,440,961

TY 2015 Investments Government Obligations Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

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

3,725,254

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

3,734,670

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

0

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

0

TY 2015 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	1,694,882	3,956,677
AEW GLOBAL PROPERTY SECURITIES FUND	AT COST	1,289,749	1,590,454
ARCHSTONE FUND	AT COST	3,351,690	4,686,050
EATON VANCE EMERGING MARKETS INT'L FUND	AT COST	2,570,580	2,305,733
NYES LEDGE CAPITAL FUND	AT COST	3,550,000	4,825,064
VANGUARD ENERGY ADMIRAL FUND	AT COST	1,677,377	1,039,742
VANGUARD INFLATION-PROTECTED SECURITIES	AT COST	1,514,567	1,525,500
WELLINGTON U.S. COMMODITIES CTF	AT COST	887,523	948,482
HARBOR INTERNATIONAL INSTL FUND	AT COST	3,051,063	2,469,914

TY 2015 Legal Fees Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

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

TY 2015 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	2,970	0		2,970
BANK CHARGES	2,958	296		2,662
MEMBERSHIPS	7,150	715		6,435
OFFICE EXPENSE	6,114	611		5,503
TELEPHONE	2,188	219		1,969
POSTAGE	137	14		123
PAYROLL PROCESSING FEES	1,466	174		1,292
GIFTS DATABASE	11,360	0		11,360
MISCELLANEOUS	6	1		5
SUBSCRIPTIONS AND PUBLICATIONS	280	0		280
K1 WELLINGTON COMMODITIES PORTFOLIO DEDUCTIONS	17,553	17,553		0
K1 ADAGE CAPITAL PARTNERS PORTFOLIO DEDUCTIONS	17,294	17,294		0
K1 AEW PORTFOLIO DEDUCTIONS	1,430	1,430		0
K1 WELLINGTON COMMODITIES OTHER INVESTMENT EXPENSE	201,920	201,920		0

TY 2015 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	20,415	20,415	20,415
K1 SANDERSON	10,953	10,953	10,953
K1 COLCHESTER	33,128	33,128	33,128
K 1 ADAGE	4,575	4,575	4,575

TY 2015 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	51,229	51,229		0
INVESTMENT ADVISORY FEES - ADAGE CAPITAL PARTNERS L P	31,172	31,172		0
INVESTMENT ADVISORY FEES - COLCHESTER	10,563	10,563		0
INVESTMENT ADVISORY FEES - AEW GLOBAL PROPERTY	11,139	11,139		0
INVESTMENT ADVISORY FEES - WELLINGTON COMMODITIES	9,355	9,355		0

TY 2015 Taxes Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	16,147	16,147		0
PAYROLL TAXES	18,228	1,823		16,405
FEDERAL NET INVESTMENT INCOME TAX	24,000	0		0