

Form **990-PF**

Return of Private Foundation

OMB No 1545-0052

Department of the Treasury
Internal Revenue Service

or Section 4947(a)(1) Trust Treated as Private Foundation
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

1807

2017

Open to Public Inspection

For calendar year 2017 or tax year beginning 08/01, 2017, and ending 07/31, 2018

Name of foundation THE JONATHAN L. COHEN FOUNDATION		A Employer identification number 13-3318133
Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) (212) 440-0800
1130 PARK AVE, APT 11-2		
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10128		C If exemption application is pending, check here. <input type="checkbox"/> 6
G Check all that apply	<input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change	<input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation		D 1 Foreign organizations, check here . . . <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust		E If private foundation status was terminated under section 507(b)(1)(A), check here . . . <input type="checkbox"/>
<input type="checkbox"/> Other taxable private foundation 04		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part III col (c) line		
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		
<input type="checkbox"/> Other (specify)		

ENVELOPE
POSTMARK DATE
MAR 18 2019

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
1	Cash - non-interest-bearing			
2	Savings and temporary cash investments	28,593.	27,658.	27,658.
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) ▶			

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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)
1 a 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

(h) Gain (Col. (h) gain minus

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

1	1,124.
2	
3	1,124.
4	0.
	1,124.

Part VII-A Statements Regarding Activities (continued)

		Yes	No
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		X
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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	X	
14	The books are in care of ▶ THE JONATHAN L. COHEN FDN Telephone no ▶ 212-440-0800 Located at ▶ 1130 PARK AVENUE NEW YORK, NY ZIP+4 ▶ 10128		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		
16	At any time during calendar year 2017, 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 the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes," enter the name of the foreign country ▶		X

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

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

	Yes	No
(1)		
(2)		
(3)		
(4)		

(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 6		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	(b) Title, and average	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

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

Part IX-A Summary of Direct Charitable Activities

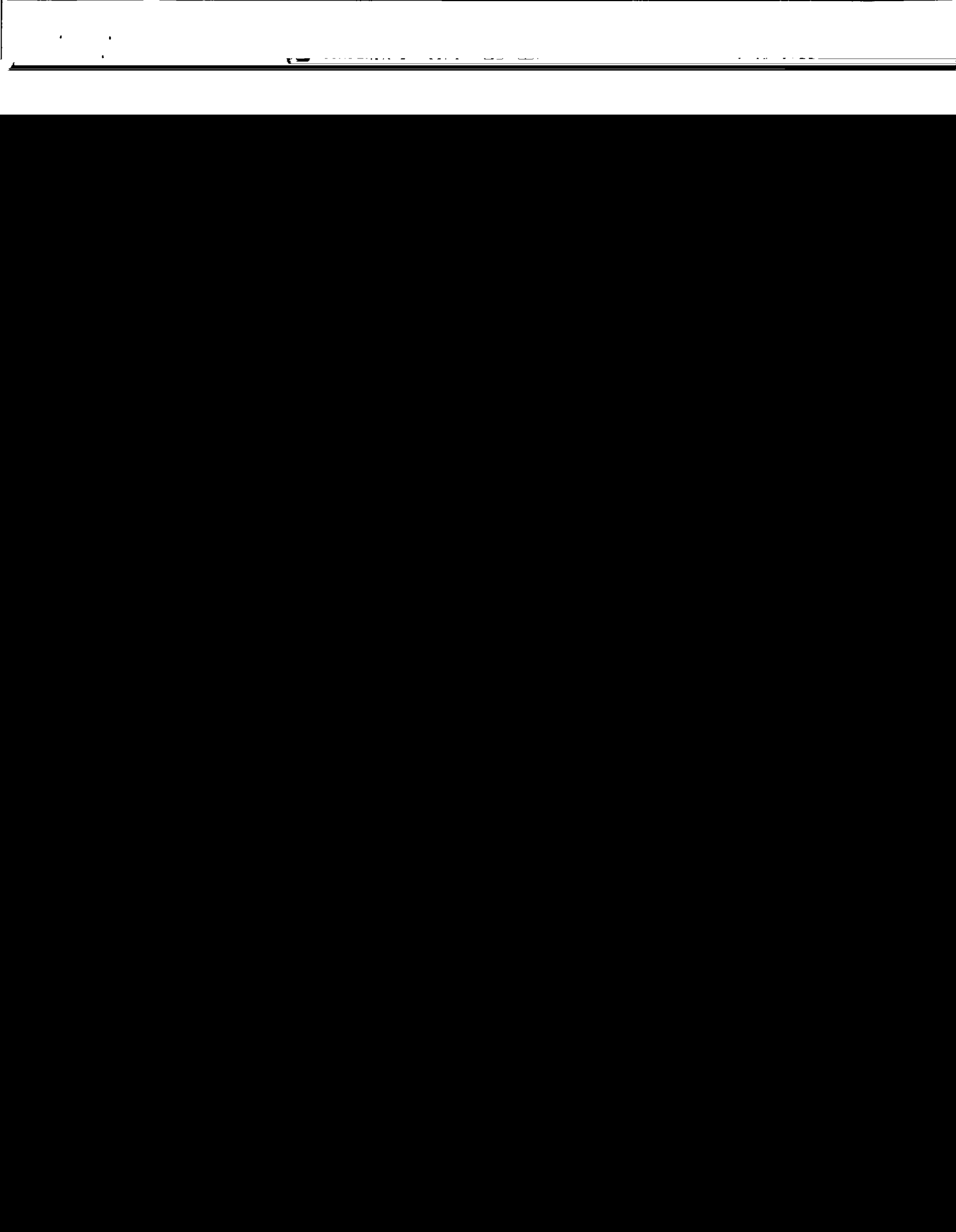
List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 PLEASE NOTE, THE FOUNDATION IS NOT INVOLVED IN ANY DIRECT CHARITABLE ACTIVITIES. ITS PRIMARY PURPOSE IS TO SUPPORT BY CONTRIBUTIONS, OTHER ORGANIZATIONS EXEMPT UNDER INTERNAL	NONE
2 REVENUE CODE SECTION 501 (C) (3) .	
3 N/A	
4 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
1 N/A	
2 N/A	NONE
All other program-related investments See instructions	
3 N/A	
Total. Add lines 1 through 3	

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				42,450.
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only.			NONE	
b Total for prior years 20 15 , 20 14 , 20 13		NONE		
3 Excess distributions carryover, if any, to 2017				
a From 2012 115,301.				
b From 2013 82,970.				
c From 2014 96,550.				
d From 2015 89,380.				
e From 2016 59,580.				
f Total of lines 3a through e	443,781.			
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ \$ 86,250.				
a Applied to 2016, 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				



Part XV Supplementary Information *(continued)*

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

Recipient Name and address (home or business)	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
<p>a <i>Paid during the year</i> SEE LIST ATTACHED</p>				84,500.
Total ▶ 3a				84,500.
<p>b <i>Approved for future payment</i></p>				
Total ▶ 3b				

Form 990-PF

527 political organization

501(c)(3) exempt private foundation

501(c)(29) exempt private foundation

**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)	

(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

Schedule B

(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No 1545-0047

2017

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

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

Name of organization THE JONATHAN L. COHEN FOUNDATION

Employer identification number
13-3318133

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

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	300 SHS OF THE GOLDMAN SACHS GROUP INC	\$ 74,220.	11/30/2017

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.

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>
INTEREST ON BDA	393.	393.
TOTAL	<u>393.</u>	<u>393.</u>

ATTACHMENT 2

<u>11,040.</u>	NET INVESTMENT INCOME	11,040.
<u>11,040.</u>		<u>11,040.</u>

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

DESCRIPTION

AMOUNT

EXCESS OF FMV OVER DONOR'S COST BASIS OF
SECURITIES GIFTED TO THE FOUNDATION

62,594.

TOTAL

62,594.

ATTACHMENT 3

- ACCOUNTING FEES

REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
3,500.	1,750.		1,750.
<u>3,500.</u>	<u>1,750.</u>		<u>1,750.</u>
TOTALS			

ATTACHMENT 4

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	198,109.	180,620.	833,578.
TOTALS	<u>198,109.</u>	<u>180,620.</u>	<u>833,578.</u>

ATTACHMENT 5

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

DESCRIPTION

AMOUNT

EXCESS OF FMV OVER DONOR'S COST BASIS OF
SECURITIES GIFTED TO THE FOUNDATION

62,594.

TOTAL

62,594.

8133