

Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

- Do not enter social security numbers on this form as it may be made public.
- Go to www.irs.gov/Form990PF for instructions and the latest information.

2019

Open to Public
Inspection

For calendar year 2019, or tax year beginning 01-01-2019, and ending 12-31-2019

Name of foundation JUDITH & EDWIN COHEN FOUNDATION CO JOHNSON LAUDER AND SAVIDGE LLP		A Employer identification number 22-2470111							
Number and street (or P O box number if mail is not delivered to street address) 2 COURT STREET		B Telephone number (see instructions) (607) 723-8216							
City or town, state or province, country, and ZIP or foreign postal code BINGHAMTON, NY 13901		C If exemption application is pending, check here ► <input type="checkbox"/>							
G Check all that apply <table border="0"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	D 1. Foreign organizations, check here ► <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/>	
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H Check type of organization <table border="0"> <tr> <td><input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation</td> <td><input type="checkbox"/> Other taxable private foundation</td> </tr> <tr> <td><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust</td> <td><input type="checkbox"/> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 1,873,204</td> </tr> </table>		<input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation	<input type="checkbox"/> Other taxable private foundation	<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust	<input type="checkbox"/> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 1,873,204	E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/>			
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<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual								
<input type="checkbox"/> Other (specify) _____									
		(a) Revenue and expenses per books	(b) Net investment income						
		(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)						

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	14,014	14,014	14,014	
4	Dividends and interest from securities	33,876	33,876	33,876	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	13,093			
b	Gross sales price for all assets on line 6a	63,093			
7	Capital gain net income (from Part IV, line 2)		13,093		
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	60,983	60,983	47,890	
13	Compensation of officers, directors, trustees, etc				
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)	832	832		
b	Accounting fees (attach schedule)	3,000	3,000		
c	Other professional fees (attach schedule)	194	194		
17	Interest				
18	Taxes (attach schedule) (see instructions)	2,418	2,418		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule)				
24	Total operating and administrative expenses.				
	Add lines 13 through 23	6,444	6,444	0	
25	Contributions, gifts, grants paid	89,900			89,900
26	Total expenses and disbursements. Add lines 24 and 25	96,344	6,444		89,900
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-35,361			
b	Net investment income (if negative, enter -0-)		54,539		
c	Adjusted net income (if negative, enter -0-)			47,890	

	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		404,477	267,002	269,702
	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)				
	b Investments—corporate stock (attach schedule)				
	c Investments—corporate bonds (attach schedule)		50,395		
	11 Investments—land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach schedule) ►				
	12 Investments—mortgage loans				
	13 Investments—other (attach schedule)		1,185,409	1,603,502	1,603,502
	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)		1,640,281	1,870,504	1,873,204
	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		
	Foundations that follow FASB ASC 958, check here ► <input checked="" type="checkbox"/> and complete lines 24, 25, 29 and 30.				
	24 Net assets without donor restrictions		1,640,281		
	25 Net assets with donor restrictions				
	Foundations that do not follow FASB ASC 958, check here ► <input type="checkbox"/> and complete lines 26 through 30.				
	26 Capital stock, trust principal, or current funds				
	27 Paid-in or capital surplus, or land, bldg , and equipment fund				
	28 Retained earnings, accumulated income, endowment, or other funds				
	29 Total net assets or fund balances (see instructions)		1,640,281	1,870,504	
	30 Total liabilities and net assets/fund balances (see instructions)		1,640,281	1,870,504	

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 29 (must agree with end-of-year figure reported on prior year's return)	1,640,281
2	Enter amount from Part I, line 27a	-35,361
3	Other increases not included in line 2 (itemize) ►	265,584
4	Add lines 1, 2, and 3	1,870,504
5	Decreases not included in line 2 (itemize) ►	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	1,870,504

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.)
1 a 50000 Barklys BK PLC MTN 6 0% 07/01/2019		P	2019-01-01	2019-07-01
b Long term capital gain distributions ac1		P	2013-01-01	2019-12-01
c Long term capital gain distributions ac2		P	2013-01-01	2019-12-01
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 50,000		50,000		
b 382			382	
c 12,711			12,711	
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
a				
b			382	
c			12,711	
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	If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	2	13,093
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)			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

 Yes No

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

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))
2018	85,000	1,813,835	0 04686
2017	83,000	1,782,885	0 04655
2016	82,621	1,681,982	0 04912
2015	88,507	1,750,844	0 05055
2014	88,382	1,797,615	0 04917
2 Total of line 1, column (d)			2 0 242254
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years			3 0 048451
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5			4 1,811,796
5 Multiply line 4 by line 3			5 87,783
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 545
7 Add lines 5 and 6			7 88,328
8 Enter qualifying distributions from Part XIII, line 4			8 89,900

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 instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)	1	545
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2.	3	545
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	545
6	Credits/Payments		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	2,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d.	7	2,000
8	Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	21
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	1,434
11	Enter the amount of line 10 to be Credited to 2020 estimated tax ►	1,434	Refunded ►
		11	

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition). <i>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</i>	1b		No
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the taxable year beginning in 2019? See the instructions for Part XIV <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	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 ►N/A	13	Yes
14	The books are in care of ►WILLIAM J SCANNELL CPA	Telephone no ►(607) 723-8216	
Located at ►2 COURT STREET BINGHAMTON NY			ZIP+4 ►13901
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 2019, 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 ►	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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 2019?	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 2019, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2019? If "Yes," list the years ► 2018, 20____, 20____, 20____	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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	Yes
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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did it have excess business holdings in 2019 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 2019).	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 2019?	4b	No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

		Yes	No
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))?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? See instructions.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
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	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
	Organizations relying on a current notice regarding disaster assistance check here. ►	<input type="checkbox"/>	
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?	<input type="checkbox"/>	<input type="checkbox"/> Yes
	<i>If "Yes," attach the statement required by Regulations section 53.4945–5(d)</i>		<input type="checkbox"/> No
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
	<i>If "Yes" to 6b, file Form 8870</i>		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes

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.

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
ERIC GINSBURG 5435 SOUTH BLACKSTONE AVE CHICAGO, IL 60615	Trustee 1 00	0		
WALTER HELLMAN 2451 SE CLOVER COURT HILLSBORO, OR 97123	Trustee 1 00	0		

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

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		

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.

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.

1		Amount
2		
All other program-related investments See instructions		
3		
Total. Add lines 1 through 3	►

Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations, see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,466,316
b	Average of monthly cash balances.	1b	373,071
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,839,387
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	
3	Subtract line 2 from line 1d.	3	1,839,387
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	27,591
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,811,796
6	Minimum investment return. Enter 5% of line 5.	6	90,590

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

1	Minimum investment return from Part X, line 6.	1	90,590
2a	Tax on investment income for 2019 from Part VI, line 5.	2a	545
b	Income tax for 2019 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	545
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	90,045
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	90,045
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	90,045

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	89,900
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	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	89,900
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	545
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	89,355

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 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				90,045
2 Undistributed income, if any, as of the end of 2019			89,096	
a Enter amount for 2018 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2019				
a From 2014.				
b From 2015.				
c From 2016.				
d From 2017.				
e From 2018.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2019 from Part XII, line 4 ► \$ 89,900			89,096	
a Applied to 2018, 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).	0			
d Applied to 2019 distributable amount.				804
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2019 (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				
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 2018 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2019 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2020				89,241
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 2014 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2015.				
b Excess from 2016.				
c Excess from 2017.				
d Excess from 2018.				
e Excess from 2019.				

Part XIV **Private Operating Foundations** (see instructions and Part VII-A, question 9)

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:

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. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a. The name, address, and telephone number or email 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

6 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 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
<i>a Paid during the year</i> See Additional Data Table				
Total			► 3a	89,900
<i>b Approved for future payment</i>				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Line	Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
			(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue	a _____ b _____ c _____ d _____ e _____ f _____						
g Fees and contracts from government agencies							
2 Membership dues and assessments.							
3 Interest on savings and temporary cash investments					14	14,014	
4 Dividends and interest from securities.					14	33,876	
5 Net rental income or (loss) from real estate							
a Debt-financed property.							
b Not debt-financed property.							
6 Net rental income or (loss) from personal property							
7 Other investment income.							
8 Gain or (loss) from sales of assets other than inventory					14	13,093	
9 Net income or (loss) from special events							
10 Gross profit or (loss) from sales of inventory							
11 Other revenue a _____ b _____ c _____ d _____ e _____							
12 Subtotal Add columns (b), (d), and (e).							60,983
13 Total Add line 12, columns (b), (d), and (e). (See worksheet in line 13 instructions to verify calculations.)					13		60,983

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

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)				
<i>a Paid during the year</i>				
REPORTER GROUP OF BROOME COUNTY 500 CLUBHOUSE ROAD VESTAL, NY 13850	N/A	N/A	TO ENHANCE COMMUNICATIONS OF 5 JEWISH NON PROFIT COMMUNITY NEWSPAPERS	3,200
NEIGHBORHOOD RIDE 5570 STERRETT PLACE SUITE 102 COLUMBIA, MD 21044	N/A	N/A	FOR ELDERLY TRANSPORTATION SERVICES	1,600
FRIENDS OF THE JEWISH CHAPEL 326 1ST ST 22 ANNAPOLIS, MD 21402	N/A	N/A	SENIOR HOME VISITATION AND SERVICES	4,500
Total			► 3a	89,900

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				
CHESAPEAKE BAY FOUNDATION 6 HERNDON AVE ANNAPOLIS, MD 21403	N/A	N/A	EDUCATION AND RESTORATION	3,600
CHESAPEAKE BAY TRUST 60 WEST ST STE 405 ANNAPOLIS, MD 21401	N/A	N/A	EDUCATION AND RESTORATION	1,800
RELIGIOUS ACTION CENTER 2027 MASSACUSETTS AVE NW WASHINGTON, DC 20036	N/A	N/A	FOR SOCIAL ISSUES EDUCATION RESOURCES	1,300
Total			► 3a	89,900

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				
AMERICANS UNITED FOR SEPARATION OF CS 1310 L ST NW WASHINGTON, DC 20005	N/A	N/A	PROTECT SEPARATION OF CHURCH AND STATE	1,200
HEROES INCORPORATION 1200 29TH STREET NW WASHINGTON, DC 20007	N/A	N/A	FINANCIAL SUPPORT FOR FAMILIES OF POLICE/FIRE	900
JEWISH FEDERATION OF HOWARD COUNTY 10630 LITTLE PATUXENT PKWY STE 400 COLUMBIA, MD 21044	N/A	N/A	EDUCATION SOURCE FOR HIGH SCHOOL	1,800
Total			► 3a	89,900

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				
A ROOM TO HEALP O BOX 503 VESTAL, NY 13851	N/A	N/A	FOR HEALING HOMELIKE ENVIRONMENT	900
AUTISM SPEAKS 1060 STATE ROAD 2ND FLOOR PRINCETON, NJ 08340	N/A	N/A	FOR RESEARCH, EDUCATION & ASSISTANCE TO COUNTER AUTISM & ITS EFFECTS	2,700
CENTRAL SCHOLARSHIP BUREAU 6 PARK CENTER COURT STE 211 OWING MILLS, MD 21117	N/A	N/A	FOR NON-INTEREST LOANS OR SCHOLARSHIPS TO WORTHY STUDENTS	7,700
Total			► 3a	89,900

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)				
<i>a Paid during the year</i>				
HOWARD COUNTY LIBRARY 9411 FREDERICK RD ELLIOTT CITY, MD 21042	N/A	N/A	FOR AT RISK LITERACY TRAINING	2,700
PRINCE GEORGE'S MEMORIAL 9601 CAPITOL LANE LARGO, MD 20774	N/A	N/A	CHILDREN'S READING PROGRAM	1,000
ENOCH PRATY FREE LIBRARY 400 CATHEDRAL STREET BALTIMORE, MD 21201	N/A	N/A	FOR AT RISK LITERACY TRAINING	2,700
Total			► 3a	89,900

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)				
<i>a Paid during the year</i>				
PLANNED PARENTHOOD OF MD 330 NORTH HOWARD STREET BALTIMORE, MD 21201	N/A	N/A	FAMILY PLANNING AND HEALTH	2,000
WJCS SENIOR PROGRAMS 845 NORTH BROADWAY WHITE PLAINS, NY 10603	N/A	N/A	FOR IN-HOME SERVICES FOR THE ELDERLY/ILL	2,500
TEMPLE KOL SNAZOMP O BOX 5034 EL DORADO HILLS, CA 95762	N/A	N/A	GENERAL SUPPORT OF ORGANIZATION	1,500
Total			► 3a	89,900

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)				
<i>a Paid during the year</i>				
THE VILLAGE IN HOWARD 9411 FREDERICK RD ELLIOTT CITY, MD 21042	N/A	N/A	FOR AT RISK LITERACY TRAINING	500
HOWARD HOSPITAL FOUNDATION 5755 CEDAR LN COLUMBIA, MD 21044	N/A	N/A	HOSPITAL DONATION	1,000
OREGON FOOD BANK WEST 1870 NW 173RD AVE BEAVERTON, OR 97006	N/A	N/A	FOOD FOR NEEDY	4,000
Total			► 3a	89,900

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				
OCPP6420 SW MACADAM AVE 200 PORTLAND, OR 97239	N/A	N/A	FOR IN-HOME SERVICES FOR THE ELDERLY/ILL	1,500
KOL SHALOM CAJ 1509 SW SUNSET BLVD SUITE 1E PORTLAND, OR 97239	N/A	N/A	FOR KOL SHALOM'S CHJ ACTIVITIES	3,000
JEWISH FAMILY CHILD SERVICES 1221 SW YAMHILL ST PORTLAND, OR 97205	N/A	N/A	SENIOR HOME VISITATION AND SERVICES	12,500
Total			► 3a	89,900

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				
MAKINDUPO BOX 51556 EUGENE, OR 97405	N/A	N/A	TO SUPPORT THE ORPHAN CHILDREN IN KENYA	2,000
HOMEPLATE YOUTH SERVICES 12520 SW 3RD ST BEAVERTON, OR 97005	N/A	N/A	HELP HOMELESS K-12 STUDENTS	1,500
COMMUNITY WAREHOUSE 3969 NE MLK BLVD PORTLAND, OR 97212	N/A	N/A	FURNITURE REDISTRIBUTION TO POOR	2,000
Total			► 3a	89,900

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				
HIAS 1300 SPRING ST SUITE 500 SILVER SPRING, MD 20910	N/A	N/A	TO SUPPORT REFUGEE AID	1,440
PORLAND COMMUNITY COLLEGE FOUNDATI PO BOX 19000 PORLAND, OR 97280	N/A	N/A	JE COHEN ANNUANL ASSOCIATE SCHOLARSHIP FUND	3,060
AMERICANS UNITED FOR SEPARATION CS 1310 L ST NW WASHINGTON, DC 20005	N/A	N/A	PROTECT SEPARATION OF CHURCH AND STATE	2,000
Total			► 3a	89,900

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				
SOCIETY FOR HUMANISTIC JUDAISM 28611 WEST TWELVE MILE RD FARMINGTON HILLS, MI 48334	N/A	N/A	DEVELOPMENT OF CHILDREN'S EDUCATION CURRICULUM	1,500
COMMUNITY ACTION 1001 SW BASELINE ST HILLSBORO, OR 97123	N/A	N/A	SUPPORTS NEEDY FAMILIES	1,500
CENTER FOR CIVIC 5115 DOUGLAS FIR RD SUITE J CALABASAS, CA 91302	N/A	N/A	PROVIDES RESOURCES FOR EDUCATION RE GOVERNMENT	1,000
Total			► 3a	89,900

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)				
<i>a Paid during the year</i>				
OREGON JEWISH MUSEUM 724 NW DAVIS ST PORTLAND, OR 97209	N/A	N/A	RETAINS JEWISH HISTORY, FIGHTS ANTI SEMITISM	1,000
J-STREET EDUCATION FUND PO BOX 66073 WASHINGTON, DC 20035	N/A	N/A	SUPPORTS EDUCATION FOR LASTING MIDEAST PEACE	1,000
MEALS ON WHEELS 6701 NE CAMPUS WAY HILLSBORO, OR 97124	N/A	N/A	DELIVERS FREE MEALS FOR SENIORS AT HOME	2,000
Total			► 3a	89,900

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)				
<i>a Paid during the year</i>				
LITERACY VOLUNTEER OF BROOME COUNTY 185 COURT ST BINGHAMTON, NY 13901	N/A	N/A	AT RISK LITERACY TRAINING	1,100
HOWARD COUNTY AUTISM SOCIETY 9770 Patuxent Woods Dr Suite 308 Columbia, MD 21046	N/A	PC	Support and Advocacy	2,700
Total			► 3a	89,900

TY 2019 Accounting Fees Schedule

Name: JUDITH & EDWIN COHEN FOUNDATION

CO JOHNSON LAUDER AND SAVIDGE LLP

EIN: 22-2470111

Software ID: 19009920

Software Version: 2019v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	3,000	3,000	0	0

TY 2019 Investments - Other Schedule

Name: JUDITH & EDWIN COHEN FOUNDATION
CO JOHNSON LAUDER AND SAVIDGE LLP

EIN: 22-2470111

Software ID: 19009920

Software Version: 2019v5.0

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
FIDELITY SM CAP GR	FMV	267,254	267,254
VANGUARD REIT INDEX INVESTOR	FMV	190,841	190,841
VANGUARD LT TAX EXEMPT	FMV	176,605	176,605
FIDELITY INTL INDX PREM CL	FMV	156,492	156,492
FIDELITY 500 INDEX PREM CL	FMV	214,057	214,057
VANGUARD EQ INC INV CL	FMV	85,809	85,809
FIDELITY EXTD MKT IDX	FMV	278,318	278,318
VANGUARD GROWTH INDX ADMIRAL	FMV	35,008	35,008
VANGUARD INTL GROWTH PORT INV CL	FMV	33,224	33,224
VANGUARD MIDCAP INDEX ADMIRAL	FMV	33,253	33,253
VANGUARD SMALL CAP INDEX ADMIRAL	FMV	32,396	32,396
COMMUNITY WEST BK GOLETA	FMV	100,245	100,245

TY 2019 Legal Fees Schedule

Name: JUDITH & EDWIN COHEN FOUNDATION
CO JOHNSON LAUDER AND SAVIDGE LLP

EIN: 22-2470111

Software ID: 19009920

Software Version: 2019v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Legal Fees	832	832	0	0

TY 2019 Other Professional Fees Schedule

Name: JUDITH & EDWIN COHEN FOUNDATION
CO JOHNSON LAUDER AND SAVIDGE LLP

EIN: 22-2470111

Software ID: 19009920

Software Version: 2019v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADVISOR FEES	194	194	0	0

TY 2019 Taxes Schedule

Name: JUDITH & EDWIN COHEN FOUNDATION
CO JOHNSON LAUDER AND SAVIDGE LLP

EIN: 22-2470111

Software ID: 19009920

Software Version: 2019v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NYS FEE	250	250		
FEDERAL	2,168	2,168		