

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.

For calendar year 2023, or tax year beginning 01-01-2023, and ending 12-31-2023

Name of foundation THE KOUM FAMILY FOUNDATION
A Employer identification number 47-5446562
B Telephone number (see instructions) (415) 903-3200
C If exemption application is pending, check here
D 1. Foreign organizations, check here
D 2. Foreign organizations meeting the 85% test, check here and attach computation
E If private foundation status was terminated under section 507(b)(1)(A), check here
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here
G Check all that apply: Initial return, Initial return of a former public charity, Final return, Amended return, Address change, Name change
H Check type of organization: Section 501(c)(3) exempt private foundation, Section 4947(a)(1) nonexempt charitable trust, Other taxable private foundation
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 2,328,710,419
J Accounting method: Cash, Accrual, Other (specify)

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes (cash basis only). Rows include Revenue (1-12), Operating and Administrative Expenses (13-26), and Summary (27-28).

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	622,607,025	135,026,854	135,026,854
	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)	763,131,939	2,180,867,892	2,180,867,892
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	14,809,862	11,704,380	11,704,380
	14 Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)	837,132	1,111,293	1,111,293	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	1,401,385,958	2,328,710,419	2,328,710,419	
Liabilities	17 Accounts payable and accrued expenses	939,508	938,658	
	18 Grants payable	31,127,333	24,751,667	
	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 ▶ _____)	3,909,621	17,901,492	
	23 Total liabilities (add lines 17 through 22)	35,976,462	43,591,817	
Net Assets or Fund Balances	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	1,365,409,496	2,285,118,602	
	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)	1,365,409,496	2,285,118,602		
30 Total liabilities and net assets/fund balances (see instructions)	1,401,385,958	2,328,710,419		

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	1,365,409,496
2 Enter amount from Part I, line 27a	2	-75,962,573
3 Other increases not included in line 2 (itemize) ▶ _____	3	995,671,679
4 Add lines 1, 2, and 3	4	2,285,118,602
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 29	6	2,285,118,602

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 REDEMPTION OF MILLENIUM INTERNATIONAL, LTD.	P	2023-01-01	2023-06-30
b FROM K-1: NEWLANDS PHILANTHROPIC LP	P	2023-01-01	2023-12-31
c FROM K-1: NEWLANDS PHILANTHROPIC LP	P	2023-01-01	2023-12-31
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 2,378,651			2,378,651
b		35,398	-35,398
c 32,709			32,709
d			
e			


Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any	
a			2,378,651
b			-35,398
c			32,709
d			
e			

2 Capital gain net income or (net capital loss)	2	2,375,962
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 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 All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)	1	191,496
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3 Add lines 1 and 2.	3	191,496
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-.	5	191,496
6 Credits/Payments:		
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a	220,723
b Exempt foreign organizations—tax withheld at source	6b	0
c Tax paid with application for extension of time to file (Form 8868)	6c	90,000
d Backup withholding erroneously withheld	6d	0
7 Total credits and payments. Add lines 6a through 6d	7	310,723
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.	8	0
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	119,227
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax Refunded	11	0

Part VI-A Statements Regarding Activities

	Yes	No
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?		No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the 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>		No
c Did the foundation file Form 1120-POL for this year?		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ <u>0</u> (2) On foundation managers. ▶ \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>0</u>		
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>		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>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		No
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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>		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?	Yes	
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 XIV.</i>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ CA _____		
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>	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 2023 or the taxable year beginning in 2023? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i>		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> 	Yes	
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)? <i>If "Yes," attach schedule. See instructions.</i>		No
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? <i>If "Yes," attach statement. See instructions</i>		No
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A _____	Yes	
14 The books are in care of ▶ FRANK RIMERMAN CO LLP _____ Telephone no. ▶ (650) 845-8100 Located at ▶ 1801 PAGE MILL ROAD PALO ALTO CA _____ ZIP+4 ▶ 94304		
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 2023, 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. <i>If "Yes", enter the name of the foreign country</i> ▶ IS	Yes	No

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

- 1a** During the year did the foundation (either directly or indirectly):
 - (1)** Engage in the sale or exchange, or leasing of property with a disqualified person?
 - (2)** Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
 - (3)** Furnish goods, services, or facilities to (or accept them from) a disqualified person?
 - (4)** Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
 - (5)** Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?
 - (6)** Agree to pay money or property to a government official? (**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.)
- b** If any answer is "Yes" to 1a(1)–(6); did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions
- c** Organizations relying on a current notice regarding disaster assistance check here.
- d** 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 2023?
- 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 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?
If "Yes," list the years ► 20___, 20___, 20___, 20___
 - b** Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)
 - 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?
- b** If "Yes," did it have excess business holdings in 2023 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 2023.)
- 4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
- b** Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?

	Yes	No
1a(1)		No
1a(2)		No
1a(3)	Yes	
1a(4)	Yes	
1a(5)		No
1a(6)		No
1b		No
1d		No
2a		No
2b		
3a	Yes	
3b		No
4a		No
4b		No

Part VI-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))?
 - (2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
 - (3)** Provide a grant to an individual for travel, study, or other similar purposes?
 - (4)** Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
 - (5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?
- 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
- c** Organizations relying on a current notice regarding disaster assistance check
- d** 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?
 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?
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
 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?
- b** If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?
- 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?

	Yes	No
5a(1)		No
5a(2)		No
5a(3)		No
5a(4)	Yes	
5a(5)		No
5b	Yes	
5d	Yes	
6a		No
6b		No
7a		No
7b		
8		No

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JAN KOUM C/O FRANK RIMERMAN CO LLP 1801 PAGE MILL RD PALO ALTO, CA 94304	DIRECTOR 3.00	0	0	0
YANA KALIKA C/O FRANK RIMERMAN CO LLP 1801 PAGE MILL RD PALO ALTO, CA 94304	PRESIDENT 40.00	410,000	0	0
AUDREY SCOTT C/O FRANK RIMERMAN CO LLP 1801 PAGE MILL RD PALO ALTO, CA 94304	SECRETARY 8.00	0	0	0
SARA COLORADO C/O FRANK RIMERMAN CO LLP 1801 PAGE MILL RD PALO ALTO, CA 94304	CFO 5.00	0	0	0

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


(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ALEXANDRA LAFORGE C/O FRANK RIMERMAN CO LLP 1801 PAGE MILL RD PALO ALTO, CA 94304	EMPLOYEE 40.00	312,000	0	0
IRYNA GUBENKO C/O FRANK RIMERMAN CO LLP 1801 PAGE MILL RD PALO ALTO, CA 94304	EMPLOYEE 40.00	256,800	0	0

Total number of other employees paid over \$50,000. ▶ 0

Part VII 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
ARABELLA ADVISORS 601 CALIFORNIA STREET SAN FRANCISCO, CA 94108	PROJECT SUPPORT	492,440
GEOFFREY TURETSKY PO BOX 4680 JERUSALEM 91046 IS	CONSULTANT FOR INTERNATIONAL PHILANTHROPY	103,428
FRANK RIMERMAN CO LLP 1801 PAGE MILL ROAD PALO ALTO, CA 94304	AUDIT AND TAX SERVICES	90,075
SPIELMAN DYNAMICS LTD RECHOV HAGIGAL 41 MAALE ADUMIM 98410 IS	CONSULTANT FOR INTERNATIONAL PHILANTHROPY	65,208

Total number of others receiving over \$50,000 for professional services. 

0

Part VIII- 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 VIII- 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 IX 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	1,594,631,889
b	Average of monthly cash balances.	1b	314,996,127
c	Fair market value of all other assets (see instructions).	1c	27,401,772
d	Total (add lines 1a, b, and c).	1d	1,937,029,788
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	1,937,029,788
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	29,055,447
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	1,907,974,341
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	95,398,717

Part X 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 IX, line 6.	1	95,398,717
2a	Tax on investment income for 2022 from Part V, line 5.	2a	191,496
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	191,496
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	95,207,221
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	95,207,221
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	95,207,221

Part XI 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	91,040,792
b	Program-related investments—total from Part VIII-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 XII, line 4.	4	91,040,792

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				95,207,221
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2022 only.			80,453,009	
b Total for prior years: 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2022:				
a From 2018.				
b From 2019.				
c From 2020.				
d From 2021.				
e From 2022.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2023 from Part XI, line 4: ▶ \$ <u>91,040,792</u>				
a Applied to 2022, but not more than line 2a			80,453,009	
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 2023 distributable amount				10,587,783
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2023. (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	0			
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 2022. Subtract line 4a from line 2a. Taxable amount—see instructions.			0	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				84,619,438
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 2018 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9:				
a Excess from 2019				
b Excess from 2020				
c Excess from 2021.				
d Excess from 2022				
e Excess from 2023				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling

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

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed

Table with columns: Tax year (a) 2023, (b) 2022, (c) 2021, (d) 2020, (e) Total. Rows include 85% of line 2a, Qualifying distributions from Part XI, line 4 for each year listed, Amounts included in line 2c not used directly for active conduct of exempt activities, Qualifying distributions made directly for active conduct of exempt activities, Complete 3a, b, or c for the alternative test relied upon: (1) Value of all assets, (2) Value of assets qualifying under section 4942(j)(3)(B)(i), (b) "Endowment" alternative test, (c) "Support" alternative test: (1) Total support other than gross investment income, (2) Support from general public, (3) Largest amount of support from an exempt organization, (4) Gross investment income.

b 85% (0.85) of line 2a

c Qualifying distributions from Part XI, 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 IX, 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 Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers: a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

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:

c Any submission deadlines:

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

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

- 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
4 Dividends and interest from securities
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
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

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Includes rows for interest on savings (6,382,213), dividends (8,056,082), and other investment income (25,419).

12 Subtotal. Add columns (b), (d), and (e). 0 16,839,676 0
13 Total. Add line 12, columns (b), (d), and (e). 13 16,839,676
(See worksheet in line 13 instructions to verify calculations.)

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

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes.

Additional Data

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Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

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

2023

Name of the organization
THE KOUM FAMILY FOUNDATION

Employer identification number
47-5446562

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization
THE KOUM FAMILY FOUNDATION

Employer identification number
47-5446562

Part I
Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JAN KOUM C/O FRANK RIMERMAN CO LLP 1801 PAGE PALO ALTO, CA 94133	\$ 10,936,955	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
 THE KOUM FAMILY FOUNDATION

Employer identification number
 47-5446562

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	31,000 SHS META PLATFORMS, INC. COMMON STOCK	\$ 10,936,955	2023-12-21
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization THE KOUM FAMILY FOUNDATION	Employer identification number 47-5446562
--	--

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

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

Additional Data

Return to Form

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TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	90,075	0		0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
SHAMIR ASSOCIATION	2 TURGENEVA STREET RIGA LV-1050 LG	2019-12-11	131,160	TO SUPPORT THE MODERNIZATION AND RECONSTRUCTION OF THE RIGA GHETTO AND LATVIAN HOLOCAUST MUSEUM.	51,052	N/A	6/1/20,1/8/21,3/2/21,9/3/21,9/10/21,1/2/22,1/4/22,6/1/22,8/26/22,8/21/23		GRANTEE IS IN COMPLIANCE WITH GRANT AGREEMENT.

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Identifier	Return Reference	Explanation
BALANCE SHEET ASSETS	990-PF, PART II, LINE 2, 10B, & 13	A PORTION OF THE TOTAL ASSETS REPORTED ON FORM 990-PF, PART II, LINES 2, 10B, & 13 ARE HELD INDIRECTLY THROUGH NEWLANDS PHILANTHROPIC LP AND NEWLANDS MTN VIEW PHILANTHROPIC LP. ADDITIONAL DETAIL AVAILABLE UPON REQUEST.

TY 2023 IRS 990 e-File Render**Name:** THE KOUM FAMILY FOUNDATION**EIN:** 47-5446562

Name of Stock	End of Year Book Value	End of Year Fair Market Value
HASHICORP INC.	71,282	71,282
SPRINKLR. INC.	167,418	167,418
MODERNA INC.	248,939	248,939
BRAZE INC.	520,437	520,437
PAYPAL HOLDINGS INC.	534,143	534,143
PROCORE TECHNOLOGIES INC.	785,137	785,137
GITLAB INC.	1,233,426	1,233,426
DATADOG INC.	1,630,657	1,630,657
SALESFORCE INC.	1,853,245	1,853,245
ALPHABET INC. - CL C	5,932,246	5,932,246
META PLATFORMS INC.	10,972,758	10,972,758
MINORITY INVESTMENTS IN THIRTY ONE PRIVATE COMPANIES	15,697,393	15,697,393
APPLE INC.	22,236,739	22,236,739
BILL HOLDINGS INC.	34,629,030	34,629,030
THE CHARLES SCHWAB CORPORATION	36,722,928	36,722,928
DOCUSIGN INC.	39,612,818	39,612,818
JD.COM, INC.	43,585,269	43,585,269
ROBINHOOD MARKETS INC.	43,804,690	43,804,690
SNOWFLAKE INC.	45,598,020	45,598,020
PDD HOLDINGS INC.	47,622,695	47,622,695
NETFLIX INC.	49,973,507	49,973,507
WORKDAY INC.	59,375,583	59,375,583
MICROSOFT CORP.	60,984,914	60,984,914
ZOOM VIDEO COMMUNICATIONS	68,388,618	68,388,618
SHOPIFY INC.	75,428,077	75,428,077
DOORDASH INC.	112,191,073	112,191,073
ALPHABET INC. - CL A	134,997,246	134,997,246
TESLA INC.	150,259,548	150,259,548
AMAZON.COM INC.	159,293,371	159,293,371
META PLATFORMS INC.	956,516,685	956,516,685

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MINORITY LP INTERESTS IN NINE PRIVATE EQUITY FUNDS	FMV	11,704,380	11,704,380

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	65,580	0		0

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
OTHER RECEIVABLE - MILLENIUUM	616,409	1,082,066	1,082,066
PREPAID EXCISE TAX	220,723	29,227	29,227

TY 2023 IRS 990 e-File Render**Name:** THE KOUM FAMILY FOUNDATION**EIN:** 47-5446562

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE SUPPLIES	551	0		0
OTHER MISCELLANEOUS EXPENSE	510	0		0
401K ADMIN FEES	2,591	0		0
PAYROLL FEES	10,576	0		0
EQUIPMENT AND SOFTWARE EXPENSE	6,844	0		0
CELL PHONE EXPENSES	2,864	0		0
SUPPLIES	564	0		0
DUES & SUBSCRIPTIONS	4,876	0		0
POSTAGE AND SHIPPING	2,118	0		0
BANK FEES	237	0		0
INVESTMENT MANAGEMENT FEES	5,771	5,771		0
PORTFOLIO DEDUCTIONS FROM PASSTHROUGHS - NEWLANDS PHILANTHROPIC LP	2,108,898	2,108,898		0
PORTFOLIO DEDUCTIONS FROM PASSTHROUGHS - NEWLANDS MTN VIEW PHILANTHROPIC LP	937,103	937,103		0
MEMBERSHIP FEES	50,000	0		0
FILING FEES	14	0		0
SOFTWARE EXPENSE	2,174	0		0
RECRUITING	9,000	0		0
SECURITY EXPENSE	1,633	0		0

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
FROM K-1: NEULANDS PHILANTHROPIC LP	-249	-249	-249
GOLDMAN SACHS #107-6	25,668	25,668	25,668

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Description	Amount
UNREALIZED GAINS AND LOSSES	995,671,679

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Description	Beginning of Year - Book Value	End of Year - Book Value
DEFERRED FEDERAL EXCISE TAX	3,909,621	17,901,492

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ARABELLA ADVISORS	492,440	0		492,440
OTHER ADVISORY FEES	196,516	0		191,316

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Name	Address
JAN KOUM	C/O FRANK RIMERMAN CO LLP 1801 PAGE MILL RD PALO ALTO, CA 94304

TY 2023 IRS 990 e-File Render

Name: THE KOUM FAMILY FOUNDATION

EIN: 47-5446562

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	46,258	0		0
FEDERAL TAX PAYMENT	175,000	0		0
ACCRUED EXCISE TAX PAYMENT	14,183,367	0		0