

**Return of Private Foundation**

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

**2019**

Open to Public Inspection

Form **990-PF**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

For calendar year 2019 or tax year beginning , and ending

Name of foundation <b>JAMES S. BOWER FOUNDATION</b>		<b>A Employer identification number</b> 77-0229243
Number and street (or P.O. box number if mail is not delivered to street address) <b>26 WEST MICHELTORENA ST.</b>	Room/suite	<b>B Telephone number</b> (805) 564-8814
City or town, state or province, country, and ZIP or foreign postal code <b>SANTA BARBARA, CA 93101</b>		<b>C</b> If exemption application is pending, check here ... <input type="checkbox"/>
<b>G</b> Check all that apply: <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		<b>D 1.</b> Foreign organizations, check here ... <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation ... <input type="checkbox"/>
<b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <b>71,269,781.</b>	<b>J</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>

<b>Part I Analysis of Revenue and Expenses</b> <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>1</b> Contributions, gifts, grants, etc., received .....				N/A	
<b>2</b> Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
<b>3</b> Interest on savings and temporary cash investments .....		872.	872.		STATEMENT 1
<b>4</b> Dividends and interest from securities .....		989,623.	989,623.		STATEMENT 2
<b>5a</b> Gross rents .....		512,932.	512,932.		STATEMENT 3
<b>b</b> Net rental income or (loss) <b>512,932.</b>					
<b>6a</b> Net gain or (loss) from sale of assets not on line 10 .....		1,986,807.			
<b>b</b> Gross sales price for all assets on line 6a <b>1,986,869.</b>					
<b>7</b> Capital gain net income (from Part IV, line 2) .....			1,986,807.		
<b>8</b> Net short-term capital gain .....					
<b>9</b> Income modifications .....					
<b>10a</b> Gross sales less returns and allowances .....					
<b>b</b> Less: Cost of goods sold .....					
<b>c</b> Gross profit or (loss) .....					
<b>11</b> Other income .....					
<b>12 Total.</b> Add lines 1 through 11 .....		3,490,234.	3,490,234.		
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc. ....	354,602.	58,273.		296,728.
	<b>14</b> Other employee salaries and wages .....	60,334.	15,083.		44,856.
	<b>15</b> Pension plans, employee benefits .....	19,376.	2,729.		16,647.
	<b>16a</b> Legal fees <b>STMT 4</b> .....	2,139.	214.		1,925.
	<b>b</b> Accounting fees <b>STMT 5</b> .....	21,310.	6,393.		14,917.
	<b>c</b> Other professional fees <b>STMT 6</b> .....	100,233.	100,070.		163.
	<b>17</b> Interest .....	87.	87.		0.
	<b>18</b> Taxes <b>STMT 7</b> .....	92,646.	36,244.		16,402.
	<b>19</b> Depreciation and depletion .....	22,265.	0.		
	<b>20</b> Occupancy .....				
	<b>21</b> Travel, conferences, and meetings .....	1,098.	0.		1,098.
	<b>22</b> Printing and publications .....				
<b>23</b> Other expenses <b>STMT 8</b> .....	117,915.	19,653.		88,293.	
<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 .....	792,005.	238,746.		481,029.	
<b>25</b> Contributions, gifts, grants paid .....	2,888,910.			3,191,910.	
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25 .....	3,680,915.	238,746.		3,672,939.	
<b>27</b> Subtract line 26 from line 12:					
<b>a</b> Excess of revenue over expenses and disbursements ...	-190,681.				
<b>b Net investment income</b> (if negative, enter -0-)		3,251,488.			
<b>c Adjusted net income</b> (if negative, enter -0-)			N/A		

<b>Part II Balance Sheets</b> <small>Attached schedules and amounts in the description column should be for end-of-year amounts only.</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash - non-interest-bearing .....			
	2 Savings and temporary cash investments .....	201,147.	50,190.	50,190.
	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 .....			
	7 Other notes and loans receivable ▶ 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 .....			
	b Investments - corporate stock .....			
	c Investments - corporate bonds .....			
	11 Investments - land, buildings, and equipment: basis ▶ Less: accumulated depreciation ▶			
	12 Investments - mortgage loans .....			
	13 Investments - other ..... <b>STMT 9</b>	46,607,665.	52,642,650.	52,642,650.
	14 Land, buildings, and equipment: basis ▶ <b>2,368,112.</b> Less: accumulated depreciation <b>STMT 10</b> ▶ <b>347,468.</b>	2,007,842.	2,020,644.	2,020,644.
15 Other assets (describe ▶ <b>STATEMENT 11</b> )	16,809,204.	16,556,297.	16,556,297.	
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)	65,625,858.	71,269,781.	71,269,781.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	34,536.	34,532.	
	18 Grants payable .....	320,000.	17,000.	
	19 Deferred revenue .....			
	20 Loans from officers, directors, trustees, and other disqualified persons .....			
	21 Mortgages and other notes payable .....			
	22 Other liabilities (describe ▶ )			
	23 <b>Total liabilities</b> (add lines 17 through 22)	354,536.	51,532.	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 24, 25, 29, and 30.</b>			
	24 Net assets without donor restrictions .....	65,271,322.	71,218,249.	
	25 Net assets with donor restrictions .....			
	<b>Foundations that do not follow FASB ASC 958, check here</b> ▶ <input type="checkbox"/> <b>and complete lines 26 through 30.</b>			
	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 <b>Total net assets or fund balances</b> .....	65,271,322.	71,218,249.		
30 <b>Total liabilities and net assets/fund balances</b> .....	65,625,858.	71,269,781.		

**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	65,271,322.
2 Enter amount from Part I, line 27a .....	2	-190,681.
3 Other increases not included in line 2 (itemize) ▶ <b>UNREALIZED GAIN ON INVESTMENTS</b>	3	6,137,608.
4 Add lines 1, 2, and 3 .....	4	71,218,249.
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	71,218,249.

**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.)
1a LEGACY VENTURE IX	P	12/31/18	12/31/19
b CHARLES SCHWAB	P	12/31/18	12/31/19
c CAPITAL GAINS DIVIDENDS			
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		62.	-62.
b 1,657,775.			1,657,775.
c 329,094.			329,094.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			-62.
b			1,657,775.
c			329,094.
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 ..... }	2	1,986,807.
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). If (loss), enter -0- in Part I, line 8 .....		3	N/A

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
 If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	3,001,256.	66,710,645.	.044989
2017	2,823,544.	64,540,047.	.043749
2016	2,681,186.	61,317,626.	.043726
2015	2,710,867.	62,556,621.	.043335
2014	2,435,776.	56,823,559.	.042866

2 Total of line 1, column (d) .....	2	.218665
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	.043733
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5 .....	4	65,991,049.
5 Multiply line 4 by line 3 .....	5	2,885,987.
6 Enter 1% of net investment income (1% of Part I, line 27b) .....	6	32,515.
7 Add lines 5 and 6 .....	7	2,918,502.
8 Enter qualifying distributions from Part XII, line 4 .....	8	3,672,939.

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)			
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		1	32,515.
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	0.
3 Add lines 1 and 2		3	32,515.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0.
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		5	32,515.
6 Credits/Payments:			
a 2019 estimated tax payments and 2018 overpayment credited to 2019	6a	47,944.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	21,000.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments. Add lines 6a through 6d	7	68,944.	
8 Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	0.	
9 <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9		
10 <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	36,429.	
11 Enter the amount of line 10 to be: <b>Credited to 2020 estimated tax</b> <input checked="" type="checkbox"/> 36,429.   <b>Refunded</b> <input type="checkbox"/>	11	0.	

**Part VII-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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file <b>Form 1120-POL</b> for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
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? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? N/A		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <input checked="" type="checkbox"/> 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 <i>General Instruction G</i> ? If "No," attach explanation	X	
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 tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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 <u>STATEMENT 12 STMT 13</u>	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 <u>WWW.JSBOWERFOUNDATION.ORG</u>	X	
14 The books are in care of <u>JAMES S. BOWER FOUNDATION</u> Telephone no. <u>(805) 564-8814</u> Located at <u>26 WEST MICHELTORENA ST., SANTA BARBARA, CA</u> ZIP+4 <u>93101-7169</u>		
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 <u>15</u> N/A		
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		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
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 checked="" type="checkbox"/> Yes <input 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 <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>	1b	X
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	X
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 (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years _____, _____, _____, _____		
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.) N/A	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. _____		
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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
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	X

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

<p><b>5a</b> During the year, did the foundation pay or incur any amount to:</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p>(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p><b>b</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 <span style="float:right">N/A</span></p> <p>Organizations relying on a current notice regarding disaster assistance, check here <span style="float:right"><input type="checkbox"/></span></p> <p><b>c</b> 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? <span style="float:right">N/A</span> <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If "Yes," attach the statement required by Regulations section 53.4945-5(d).</p> <p><b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p><b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <span style="float:right">N/A</span></p> <p>If "Yes" to 6b, file Form 8870.</p> <p><b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <p><b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? <span style="float:right">N/A</span></p> <p><b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:5%;"></th> <th style="width:15%;">Yes</th> <th style="width:15%;">No</th> </tr> <tr> <td style="text-align: center;">5b</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6b</td> <td></td> <td style="text-align: center;">X</td> </tr> <tr> <td style="text-align: center;">7b</td> <td></td> <td></td> </tr> </table>		Yes	No	5b			6b		X	7b		
	Yes	No											
5b													
6b		X											
7b													

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

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

(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
HARVEY BOTTELSEN 26 WEST MICHELTORENA ST. SANTA BARBARA, CA 93101	CHAIRMAN 10.00	60,083.	5,646.	0.
CHRISTOPHER A. JACOBS 26 WEST MICHELTORENA ST. SANTA BARBARA, CA 93101	SECRETARY 3.00	30,000.	0.	0.
DAVID ALVARADO 26 WEST MICHELTORENA ST. SANTA BARBARA, CA 93101	TREASURER 3.00	30,000.	0.	0.
JON CLARK 26 WEST MICHELTORENA ST. SANTA BARBARA, CA 93101	PRESIDENT 40.00	234,519.	55,238.	4,800.

**2 Compensation of five highest-paid employees (other than those included on line 1). 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
JOLETTE CORBETT - 26 WEST MICHELTORENA ST., SANTA BARBARA, CA	FINANCIAL MANAGER 21.00	60,334.	6,979.	0.

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

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

**3** Five highest-paid independent contractors for professional services. 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 ..... 0

**Part IX-A** Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

**Part IX-B** Summary of Program-Related Investments

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	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3 ..... 0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities .....	1a	50,121,858.
b	Average of monthly cash balances .....	1b	358,223.
c	Fair market value of all other assets .....	1c	16,515,908.
d	<b>Total</b> (add lines 1a, b, and c) .....	1d	66,995,989.
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	66,995,989.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) .....	4	1,004,940.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4 .....	5	65,991,049.
6	<b>Minimum investment return.</b> Enter 5% of line 5 .....	6	3,299,552.

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

1	Minimum investment return from Part X, line 6 .....	1	3,299,552.
2a	Tax on investment income for 2019 from Part VI, line 5 .....	2a	32,515.
b	Income tax for 2019. (This does not include the tax from Part VI.) .....	2b	
c	Add lines 2a and 2b .....	2c	32,515.
3	Distributable amount before adjustments. Subtract line 2c from line 1 .....	3	3,267,037.
4	Recoveries of amounts treated as qualifying distributions .....	4	0.
5	Add lines 3 and 4 .....	5	3,267,037.
6	Deduction from distributable amount (see instructions) .....	6	0.
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 .....	7	3,267,037.

**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	3,672,939.
b	Program-related investments - total from Part IX-B .....	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes .....	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required) .....	3a	
b	Cash distribution test (attach the required schedule) .....	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4 .....	4	3,672,939.
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 .....	5	32,515.
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 .....	6	3,640,424.

**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				3,267,037.
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only			245,245.	
b Total for prior years:		0.		
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	0.			
4 Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ 3,672,939.				
a Applied to 2018, but not more than line 2a			245,245.	
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 2019 distributable amount				3,267,037.
e Remaining amount distributed out of corpus	160,657.			
5 Excess distributions carryover applied to 2019 (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	160,657.			
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 2018. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	160,657.			
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	160,657.			

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

**1 a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling ▶

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

	Tax year				(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
<b>2 a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
<b>b</b> 85% of line 2a					
<b>c</b> Qualifying distributions from Part XII, line 4, for each year listed					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test - enter:					
<b>(1)</b> Value of all assets					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed					
<b>c</b> "Support" alternative test - enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

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

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

NONE

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

NONE

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

**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:

**SEE STATEMENT 14**

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

**c** Any submission deadlines:

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

**Part XV** Supplementary Information (continued)

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
AHA! ATTITUDE HARMONY ACHIEVMENT 1209 DE LA VINA STREET, SUITE A SANTA BARBARA, CA 93101	NONE	PC	SEL PROGRAMS	10,000.
ALL SAINTS-BY-THE-SEA 83 EUCALYPTUS LANE SANTA BARBARA, CA 93108	NONE	PC	DISASTER RELIEF GOLD TOURNAMENT AND OUTREACH MATCHING GRANT	20,000.
ANGELS FOSTER CARE OF SANTA BARBARA 3905 STATE STREET, #7-115 SANTA BARBARA, CA 93105	NONE	PC	CORE SUPPORT	5,000.
CARPINTERIA ARTS CENTER 855 LINDEN AVENUE CARPINTERIA, CA 93013	NONE	PC	FACING OURSELVES	5,000.
CARPINTERIA CHILDREN'S PROJECT 5201 8TH STREET, SUITE 100 CARPINTERIA, CA 93013	NONE	PC	IN FURTHERANCE OF 501(C)(3) EXEMPT PURPOSE	449,500.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			<b>3,191,910.</b>
<b>b Approved for future payment</b>				
UC SANTA BARBARA FOUNDATION UNIVERSITY OF CALIFORNIA, SANTA BARBARA SANTA BARBARA, CA 93106	NONE	PC	PEAC FELLOWS INITIATIVE	17,000.
<b>Total</b>				<b>17,000.</b>





**Part XV** Supplementary Information

**3 Grants and Contributions Paid During the Year (Continuation)**

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
CARPINTERIA EDUCATION FOUNDATION 5201 8TH STREET, SUITE 311 CARPINTERIA, CA 93014	NONE	PC	CHANNEL ISLANDS REGIONAL SCIENCE INITIATIVE	25,000.
CHILD ABUSE LISTENING MEDIATION INC. 1236 CHAPALA STREET SANTA BARBARA, CA 93101	NONE	PC	TRI-DISTRICT COLLABORATIVE FOR SCHOOL READINESS AND SBUSD MENTAL HEALTH PRE-6TH	190,000.
CHILDREN & FAMILY RESOURCE SERVICES 3970 LA COLINA ROAD, SUITE 2 SANTA BARBARA, CA 93110	NONE	PC	BRIDGES TO RESILIENCE	62,500.
COASTAL RANCHES CONSERVANCY PO BOX 1353 SUMMERLAND, CA 93067	NONE	PC	GAVIOTA CREEK WATERSHED CONSERVATORY	5,000.
COMMUNITY ENVIRONMENTAL COUNCIL, INC. 26 W ANAPAMU STREET, 2ND FLOOR SANTA BARBARA, CA 93101	NONE	PC	ADVANCING CLIMATE ACTION & SOLID WASTE	10,000.
COMMUNITY PARTNERS IN CARING 120 E JONES STREET, SUITE 123 SANTA MARIA, CA 93454	NONE	PC	SB VILLAGE TRANSITION TO CPC	10,000.
COMMUNITY SOLUTIONS, INC. 340 WEST NEWBERRY ROAD SUITE B BLOOMFIELD, CT 06002	NONE	PC	NEUROFEEDBACK RECIDIVISM REDUCTION PROJECT	50,000.
COURT APPOINTED SPECIAL ADVOCATE OF S.B. 118 EAST FIGUEROA STREET SANTA BARBARA, CA 93101	NONE	PC	FOSTER YOUTH ADVOCACY PROGRAM	10,000.
DOMESTIC VIOLENCE SOLUTIONS 2950 STATE STREET #B SANTA BARBARA, CA 93105	NONE	PC	CHILDREN'S SERVICES AND WHAT IS LOVE PROGRAM	10,000.
DREAM FOUNDATION 1528 CHAPALA STREET #304 SANTA BARBARA, CA 93101	NONE	PC	DREAMS FOR SB SENIORS	5,000.
<b>Total from continuation sheets</b>				<b>2,702,410.</b>

**Part XV** Supplementary Information

**3 Grants and Contributions Paid During the Year (Continuation)**

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
ENVIRONMENTAL DEFENSE CENTER 906 GARDEN STREET SANTA BARBARA, CA 93101	NONE	PC	MARINE ENERGY PROGRAM	15,000.
FRIENDSHIP ADULT DAY CARE CENTER 89 EUCALYPTUS LANE SANTA BARBARA, CA 93108	NONE	PC	CAREGIVER NAVIGATOR	5,000.
FUND FOR SANTA BARBARA, INC. 1524 1/2 STATE STREET SANTA BARBARA, CA 93101	NONE	PC	CAPACITY BUILDING & NPRN; CENTRAL COAST IMMIGRANT JUSTIC FUND	15,000.
FUTURE LEADERS OF AMERICA 402 E GUTIERREZ STREET SANTA BARBARA, CA 93101	NONE	PC	LATINO/A YOUTH LEADERSHIP & ADVOCACY PROJECT	35,000.
GAVIOTA COAST CONSERVANCY PO BOX 1099 GOLETA, CA 93116	NONE	PC	OPERATIONS	50,000.
GIRLS INC. OF CARPINTERIA 5315 FOOTHILL ROAD CARPINTERIA, CA 93013	NONE	PC	IN FURTHERANCE OF 501(C)(3) EXEMPT PURPOSE	10,000.
GOLETA EDUCATION FOUNDATION PO BOX 1177 GOLETA, CA 93116	NONE	PC	EARLY YEARS INITIATIVE	210,500.
HOSPICE OF SANTA BARBARA, INC. 2050 ALAMEDA PADRE SERRA SANTA BARBARA, CA 93101	NONE	PC	PATIENT CARE SERVICES EXPANSION	212,500.
JUST COMMUNITIES CENTRAL COAST 1528 CHAPALA STREET #304 SANTA BARBARA, CA 93101	NONE	PC	SBUSD EQUITY & CULTURAL PROFICIENCY	125,000.
LA CASA DE LA RAZA 601 E MONTECITO STREET SANTA BARBARA, CA 93103	NONE	PC	OPERATION SUPPORT	20,000.
<b>Total from continuation sheets</b> .....				

**Part XV** Supplementary Information

**3 Grants and Contributions Paid During the Year (Continuation)**

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
LEADING FROM WITHIN PO BOX 806 SANTA BARBARA, CA 93102	NONE	PC	EMERGING LEADERS PROGRAM	17,500.
LEGACY PHILANTHROPY WORKS 521 SANTA BARBARA STREET SANTA BARBARA, CA 93101	NONE	PC	FULLY ENGAGING IN MONTECITO RECOVERY & REBUILDING	25,000.
MINDFUL HEART PROGRAMS 2946 LA COMBADURA ROAD SANTA BARBARA, CA 93105	NONE	PC	KIND MIND PROGRAM	25,000.
MUSIC ACADEMY OF THE WEST 1070 FAIRWAY ROAD SANTA BARBARA, CA 93108	NONE	PC	SING! PROGRAM	5,000.
NATURE CONSERVANCY 532 E MAIN ST #200 VENTURA, CA 93001	NONE	PC	SECURING CENTRAL COASTS ECO	40,000.
NEW BEGINNINGS COUNSELING CENTER 324 E CARRILLO STREET, SUITE C SANTA BARBARA, CA 93101	NONE	PC	ELECTRONIC HEALTH RECORDS SYSTEM IMPLEMENTATION	10,000.
ORGANIC SOUP KITCHEN 315 MEIGS ROAD, SUITE A369 SANTA BARBARA, CA 93109	NONE	PC	CAPACITY BUILDING FOR RESEARCH DEPARTMENT	15,000.
PRISON YOGA SANTA BARBARA 315 MEIGS ROAD, SUITE A144 SANTA BARBARA, CA 93109	NONE	PC	SB PRISON YOGA & MINDFULNESS TRAINING	6,000.
S.B. ALTERNATIVE TO VIOLENCE PROJECT P.O. BOX 3294 SANTA BARBARA, CA 93130	NONE	PC	ALL VALUABLE PEOPLE TRAINING	70,000.
SANSUM CLINIC PO BOX 1200 SANTA BARBARA, CA 93102	NONE	PC	PALLIATIVE CARE & ADVANCED CARE PLANNING	50,000.
<b>Total from continuation sheets</b> .....				



**Part XV** Supplementary Information

**3 Grants and Contributions Paid During the Year (Continuation)**

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
SANSUM DIABETES RESEARCH INSTITUTE 2219 BATH STREET SANTA BARBARA, CA 93105	NONE	PC	CAMINO DEL CAMBIO PROGRAM	45,000.
SANTA BARBARA BUCKET BRIGADE 425 LEMON GROVE LANE SANTA BARBARA, CA 93108	NONE	PC	COMMUNITY SELF-RESCUE PROJECT	10,000.
SANTA BARBARA COTTAGE HOSPITAL FOUNDATION 400 WEST PUEBLO STREET SANTA BARBARA, CA 93105	NONE	PC	ADVANCED CARE PLANNING INITIATIVE AND IMPROVING OUTCOMES FOR VERY LOW BIRTH WEIGHT INFANTS	332,000.
SANTA BARBARA EDUCATION FOUNDATION 1330 STATE STREET, SUITE #201 SANTA BARBARA, CA 93101	NONE	PC	SBUSD MENTAL HEALTH AND EARLY EDUCATION & SUPPORT	209,000.
SANTA BARBARA FOUNDATION 15 E CARRILLO STREET SANTA BARBARA, CA 93101	NONE	PC	COMMUNITY DISASTER RELIEF FUND	55,000.
SANTA BARBARA NEIGHBORHOOD CLINICS 923 N MILPAS STREET SANTA BARBARA, CA 93105	NONE	PC	SB RESILIENCY PROGRAM PROJECT PLANNING	115,000.
SARAH HOUSE 2612 MODOC RD SANTA BARBARA, CA 93105	NONE	PC	IN FURTHERANCE OF 501(C)(3) EXEMPT PURPOSE	45,000.
SCHOLARSHIP FOUNDATION OF SANTA BARBARA PO BOX 3620 SANTA BARBARA, CA 93130	NONE	PC	PEAC SCHOLARSHIP SUPPORT	20,000.
ST.VINCENT'S 4200 CALLE REAL SANTA BARBARA, CA 93110	NONE	PC	FAMILY STRENGTHENING & EARLY CHILDHOOD EDUCATION CENTER	25,000.
STORYTELLER CHILDREN'S CENTER, INC. 2115 STATE STREET SANTA BARBARA, CA 93105	NONE	PC	THERAPEUTIC SERVICES FOR CHILDREN	50,000.
<b>Total from continuation sheets</b> .....				

**Part XV** Supplementary Information

**3 Grants and Contributions Paid During the Year (Continuation)**

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
THE OAKS PARENT-CHILD WORKSHOP 605 W JUNIPERO ST SANTA BARBARA, CA 93105	NONE	PC	TUITION ASSISTANCE PROGRAM	5,000.
TRANSITION HOUSE 425 E COTA STREET SANTA BARBARA, CA 93101	NONE	PC	INFANT CARE CENTER FOR HOMELESS & LOW INCOME FAMILIES	25,000.
UC SANTA BARBARA FOUNDATION UNIVERSITY OF CALIFORNIA, SANTA BARBARA SANTA BARBARA, CA 93106	NONE	PC	CANALINO DUAL LANGUAGE PROJECT; FAMILY SUPPORT PROGRAM; PEAC FELLOWS INITIATIVE	151,000.
UNITED BOYS & GIRLS CLUB OF S.B. COUNTY PO BOX 1485 SANTA BARBARA, CA 93102	NONE	PC	TRIPLE PLAY BOYS & GIRLS CLUBS	10,000.
UNITED WAY OF S.B. COUNTY, INC. 320 E GUTIERREZ STREET SANTA BARBARA, CA 93101	NONE	PC	UNITED FOR LITERACY	30,000.
VISITING NURSE & HOSPICE CARE FOUNDATION 222 E CANON PERDIDO STREET SANTA BARBARA, CA 93101	NONE	PC	ALLIANCE FOR LIVING & DYING WELL; COMPASSIONATE HOSPICE CULTURE	216,410.
WILDERNESS YOUTH PROJECT 5386 HOLLISTER, SUITE D SANTA BARBARA, CA 93111	NONE	PC	BUILDING THE BASE FOR BRIDGE TO NATURE	20,000.
<b>Total from continuation sheets</b> .....				

# Underpayment of Estimated Tax by Corporations

Department of the Treasury  
Internal Revenue Service

▶ Attach to the corporation's tax return.

FORM 990-PF

▶ Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

**2019**

Name **JAMES S. BOWER FOUNDATION** Employer identification number **77-0229243**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

<b>Part I Required Annual Payment</b>			
1	Total tax (see instructions) .....	1	32,515.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	2b	
2c	Credit for federal tax paid on fuels (see instructions) .....	2c	
2d	<b>Total.</b> Add lines 2a through 2c .....	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty .....	3	32,515.
4	Enter the tax shown on the corporation's 2018 income tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 .....	4	74,323.
5	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....	5	32,515.

<b>Part II Reasons for Filing</b> - Check the boxes below that apply. If any boxes are checked, the corporation <b>must</b> file Form 2220 even if it does not owe a penalty. See instructions.	
6	<input type="checkbox"/> The corporation is using the adjusted seasonal installment method.
7	<input checked="" type="checkbox"/> The corporation is using the annualized income installment method.
8	<input type="checkbox"/> The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

<b>Part III Figuring the Underpayment</b>		(a)	(b)	(c)	(d)
9	<b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year .....	05/15/19	06/15/19	09/15/19	12/15/19
10	<b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column .....	4,281.	3,597.	12,068.	2,936.
11	Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions .....	11,444.	10,000.	26,000.	500.
<b>Complete lines 12 through 18 of one column before going to the next column.</b>					
12	Enter amount, if any, from line 18 of the preceding column .....		7,163.	13,566.	27,498.
13	Add lines 11 and 12 .....		17,163.	39,566.	27,998.
14	Add amounts on lines 16 and 17 of the preceding column .....				
15	Subtract line 14 from line 13. If zero or less, enter -0- .....	11,444.	17,163.	39,566.	27,998.
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....		0.	0.	
17	<b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....				
18	<b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column .....	7,163.	13,566.	27,498.	

**Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.**  
LHA For Paperwork Reduction Act Notice, see separate instructions. Form 2220 (2019)

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <b>(C corporations with tax years ending June 30 and S corporations:</b> Use 3rd month instead of 4th month. <b>Form 990-PF and Form 990-T filers:</b> Use 5th month instead of 4th month.) See instructions .....	<b>19</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2019 and before 7/1/2019 .....	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 6\% (0.06)}{365}$ ...	<b>22</b> \$	\$	\$	\$
<b>23</b> Number of days on line 20 after 06/30/2019 and before 10/1/2019 ...	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\% (0.05)}{365}$ ...	<b>24</b> \$	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2019 and before 1/1/2020 .....	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 5\% (0.05)}{365}$ ...	<b>26</b> \$	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2019 and before 4/1/2020 ...	<b>27</b>			
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 5\% (0.05)}{366}$ ...	<b>28</b> \$	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2020 and before 7/1/2020 .....	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{366}$ .....	<b>30</b> \$	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2020 and before 10/1/2020 ...	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{366}$ .....	<b>32</b> \$	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2020 and before 1/1/2021 .....	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{366}$ .....	<b>34</b> \$	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2020 and before 3/16/2021 ...	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$ .....	<b>36</b> \$	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b> \$	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns .....	<b>38</b>			\$ 0.

\* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.

**Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method**

See instructions.

**Form 1120-S filers:** For lines 1, 2, 3, and 21, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

**Part I Adjusted Seasonal Installment Method**

**Caution:** Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1 Enter taxable income for the following periods.					
a Tax year beginning in 2016 .....	1a				
b Tax year beginning in 2017 .....	1b				
c Tax year beginning in 2018 .....	1c				
2 Enter taxable income for each period for the tax year beginning in 2019. See the instructions for the treatment of extraordinary items	2				
3 Enter taxable income for the following periods.		First 4 months	First 6 months	First 9 months	Entire year
a Tax year beginning in 2016 .....	3a				
b Tax year beginning in 2017 .....	3b				
c Tax year beginning in 2018 .....	3c				
4 Divide the amount in each column on line 1a by the amount in column (d) on line 3a .....	4				
5 Divide the amount in each column on line 1b by the amount in column (d) on line 3b .....	5				
6 Divide the amount in each column on line 1c by the amount in column (d) on line 3c .....	6				
7 Add lines 4 through 6 .....	7				
8 Divide line 7 by 3.0 .....	8				
9a Divide line 2 by line 8 .....	9a				
b Extraordinary items (see instructions) .....	9b				
c Add lines 9a and 9b .....	9c				
10 Figure the tax on the amt on ln 9c using the instr for Form 1120, Sch J, line 2, or comparable line of corp's return ...	10				
11a Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a .....	11a				
b Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b .....	11b				
c Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c .....	11c				
12 Add lines 11a through 11c .....	12				
13 Divide line 12 by 3.0 .....	13				
14 Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d) .....	14				
15 Enter any alternative minimum tax (trusts only) for each payment period. See instructions .....	15				
16 Enter any other taxes for each payment period. See instr.	16				
17 Add lines 14 through 16 .....	17				
18 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions .....	18				
19 Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0- .....	19				

**Part II Annualized Income Installment Method**

		(a)	(b)	(c)	(d)
		First <u>2</u> months	First <u>3</u> months	First <u>6</u> months	First <u>9</u> months
20	Annualization periods (see instructions)				
21	Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items	285,400.	393,897.	1,329,686.	1,716,147.
22	Annualization amounts (see instructions)	6.000000	4.000000	2.000000	1.333330
23a	Annualized taxable income. Multiply line 21 by line 22	1,712,400.	1,575,588.	2,659,372.	2,288,190.
23b	Extraordinary items (see instructions)				
23c	Add lines 23a and 23b	1,712,400.	1,575,588.	2,659,372.	2,288,190.
24	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return	17,124.	15,756.	26,594.	22,882.
25	Enter any alternative minimum tax (trusts only) for each payment period (see instructions)				
26	Enter any other taxes for each payment period. See instr.				
27	Total tax. Add lines 24 through 26	17,124.	15,756.	26,594.	22,882.
28	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions				
29	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-	17,124.	15,756.	26,594.	22,882.
30	Applicable percentage	25%	50%	75%	100%
31	Multiply line 29 by line 30	4,281.	7,878.	19,946.	22,882.

**Part III Required Installments**

		1st installment	2nd installment	3rd installment	4th installment
		<b>Note:</b> Complete lines 32 through 38 of one column before completing the next column.			
32	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the <b>smaller</b> of the amounts in each column from line 19 or line 31	4,281.	7,878.	19,946.	22,882.
33	Add the amounts in all preceding columns of line 32. See instructions		4,281.	7,878.	19,946.
34	<b>Adjusted seasonal or annualized income installments.</b> Subtract line 33 from line 32. If zero or less, enter -0-	4,281.	3,597.	12,068.	2,936.
35	Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. <b>Note:</b> "Large corporations," see the instructions for line 10 for the amounts to enter	8,129.	8,129.	8,128.	8,129.
36	Subtract line 38 of the preceding column from line 37 of the preceding column		3,848.	8,380.	4,440.
37	Add lines 35 and 36	8,129.	11,977.	16,508.	12,569.
38	<b>Required installments.</b> Enter the <b>smaller</b> of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	4,281.	3,597.	12,068.	2,936.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
INTEREST INCOME	872.	872.	
TOTAL TO PART I, LINE 3	872.	872.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
DIVIDEND INCOME	1,318,717.	329,094.	989,623.	989,623.	
TO PART I, LINE 4	1,318,717.	329,094.	989,623.	989,623.	

FORM 990-PF RENTAL INCOME STATEMENT 3

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
PASSTHROUGH RENTAL INCOME	6	512,932.
TOTAL TO FORM 990-PF, PART I, LINE 5A		512,932.

FORM 990-PF LEGAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
COX, CASTLE, & NICHOLSON	375.	38.		337.
FISHER & PHILLIPS, LLP	694.	69.		625.
GREENBERG, WHITCOMBE, TAKEUCHI, GIBSON LLP	1,070.	107.		963.
TO FM 990-PF, PG 1, LN 16A	2,139.	214.		1,925.

FORM 990-PF	ACCOUNTING FEES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
DAMITZ, BROOKS, NIGHTINGALE	9,310.	2,793.		6,517.
THOMAS RIDGE CPA	12,000.	3,600.		8,400.
TO FORM 990-PF, PG 1, LN 16B	21,310.	6,393.		14,917.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT	100,000.	100,000.		0.
CONSULTING	233.	70.		163.
TO FORM 990-PF, PG 1, LN 16C	100,233.	100,070.		163.

FORM 990-PF	TAXES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAX	40,000.	0.		0.
PAYROLL TAXES	18,864.	2,674.		16,190.
PROPERTY TAXES	52.	0.		52.
FOREIGN TAXES	33,570.	33,570.		0.
STATE TAXES	160.	0.		160.
TO FORM 990-PF, PG 1, LN 18	92,646.	36,244.		16,402.



FORM 990-PF	OTHER EXPENSES			STATEMENT 8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BUSINESS MEALS	7,173.	0.		7,173.
DUES AND SUBSCRIPTIONS	2,085.	0.		2,085.
OFFICE EXPENSES	2,566.	0.		2,566.
REPAIRS AND MAINTENANCE	5,949.	496.		5,453.
COMPUTER EXPENSES	11,544.	0.		11,544.
INTERNET	1,877.	0.		1,877.
INSURANCE	29,623.	3,277.		26,346.
POSTAGE & DELIVERY	220.	0.		220.
TELEPHONE	2,312.	193.		2,119.
UTILITIES	3,772.	314.		3,458.
PAYROLL PROCESSING	5,918.	0.		5,918.
BUSINESS INSURANCE	14,874.	0.		14,874.
SECURITY	340.	0.		340.
AUTO EXPENSE	4,800.	480.		4,320.
NONDEDUCTIBLE PASSTHROUGH EXPENSES	9,969.	0.		0.
PORTFOLIO DEDUCTIONS FROM PASSTHROUGH	13,015.	13,015.		0.
OTHER LOSS FROM PASSTHROUGH	1,878.	1,878.		0.
<b>TO FORM 990-PF, PG 1, LN 23</b>	<b>117,915.</b>	<b>19,653.</b>		<b>88,293.</b>

FORM 990-PF	OTHER INVESTMENTS		STATEMENT 9
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MERCER HEDGE FUND INVESTORS SP-I SERIES B	FMV	7,940,327.	7,940,327.
DODGE & COX INTL STOCK	FMV	3,087,235.	3,087,235.
JENSEN QUALITY GROWTH FD	FMV	2,789,882.	2,789,882.
MFS INTL VALUE	FMV	3,342,383.	3,342,383.
VANGUARD DEVELOPED MKTS	FMV	4,763,801.	4,763,801.
VANGUARD DIV APPR IDEX	FMV	1,519,335.	1,519,335.
VANGUARD 500 INDEX	FMV	10,673,528.	10,673,528.
DOUBLELINE TOTAL RETURN	FMV	2,534,626.	2,534,626.
VANGUARD TOTAL BOND	FMV	4,602,183.	4,602,183.
TEMPLETON GLOBAL BOND	FMV	1,290,219.	1,290,219.
DFA EMERGING MKTS CORE	FMV	2,080,155.	2,080,155.
JACKSON SQUARE SMID CAP	FMV	1,373,339.	1,373,339.
LSV SMALL CAP VALUE FD	FMV	1,682,165.	1,682,165.
TOUCHSTONE SANDS CAPITAL	FMV	2,735,578.	2,735,578.
GRANDEUR PEAK INTL	FMV	2,227,894.	2,227,894.
<b>TOTAL TO FORM 990-PF, PART II, LINE 13</b>		<b>52,642,650.</b>	<b>52,642,650.</b>

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 10

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNISHINGS AND EQUIPMENT	93,627.	83,258.	10,369.
BUILDINGS	777,990.	251,207.	526,783.
ARTWORK	34,457.	0.	34,457.
LAND	1,408,204.	0.	1,408,204.
IMPROVEMENTS	53,833.	13,002.	40,831.
TOTAL TO FM 990-PF, PART II, LN 14	2,368,111.	347,467.	2,020,644.

FORM 990-PF OTHER ASSETS STATEMENT 11

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
INVESTMENT IN TOURNAMENT PATIO APTS, LLC	13,948,335.	13,662,598.	13,662,598.
INVESTMENT IN 2151 MICHELSON, LP	336,179.	351,960.	351,960.
INVESTMENT IN CITY OFFICE, LP	308,124.	271,502.	271,502.
INVESTMENT IN WILLOW TREE APTS, LP	1,586,859.	1,639,219.	1,639,219.
INVESTMENT IN CAMINO DE ORO APTS, LP	126,828.	117,609.	117,609.
INVESTMENT IN CASA DEL LAGO INVESTORS, LTD	363,006.	365,415.	365,415.
DUE FROM CAMINO DE ORO	25,000.	30,000.	30,000.
DUE FROM WILLOW TREE	86,050.	19,858.	19,858.
INVESTMENT IN DEL LAGO INVESTMENT	220.	-27,388.	-27,388.
INVESTMENT IN LEGACY VENTURE CAPITAL INVESTMENT	28,603.	125,524.	125,524.
TO FORM 990-PF, PART II, LINE 15	16,809,204.	16,556,297.	16,556,297.

FORM 990-PF

TRANSFERS FROM CONTROLLED ENTITIES  
PART VII-A, LINE 11

STATEMENT 12

NAME OF CONTROLLED ENTITY

EMPLOYER ID NO

TOURNAMENT PATIO APARTMENTS, LLC

20-3359021

ADDRESS

26 WEST MICHELTORENA STREET  
SANTA BARBARA, CA 93101

DESCRIPTION OF TRANSFER

CASH

AMOUNT  
OF TRANSFER

311,582.

TOTAL AMOUNT OF TRANSFERS FROM CONTROLLED ENTITIES

311,582.

FORM 990-PF

SCHEDULE OF CONTROLLED ENTITIES  
PART VII-A, LINE 11

STATEMENT 13

NAME OF CONTROLLED ENTITY

EMPLOYER ID NO

TOURNAMENT PATIO APARTMENTS, LLC

20-3359021

ADDRESS

EXCESS BUSINESS HOLDING [ ] YES [X] NO

26 WEST MICHELTORENA STREET  
SANTA BARBARA, CA 93101

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FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION  
PART XV, LINES 2A THROUGH 2D

STATEMENT 14

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NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

JON CLARK  
26 W MICHELTORENA  
SANTA BARBARA, CA 93101

TELEPHONE NUMBER

805-564-8814

FORM AND CONTENT OF APPLICATIONS

ALL APPLICATIONS DONE ELECTRONICALLY. SEE INSTRUCTIONS AND CONTACT INFO ON  
WEBSITE (JSBOWERFOUNDATION.ORG)

ANY SUBMISSION DEADLINES

SEE WEBSITE FOR CYCLE SUBMISSION

RESTRICTIONS AND LIMITATIONS ON AWARDS

THE FOUNDATION LIMITS IT'S GRANTS TO FOUR CATEGORIES: EDUCATION,  
SCIENTIFIC, RELIGIOUS AND CHARITABLE

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GENERAL EXPLANATION

STATEMENT 15

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FORM/LINE IDENTIFIER AND DESCRIPTION/RETURN REFERENCE

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FORM 990-PF PART VII-A - LIST OF CONTROLLED ENTITIES

EXPLANATION:

NAME OF ORGANIZATION  
OWNERSHIP

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TOURNAMENT PATIO APARTMENTS, LLC  
26 W. MICHELTORENA STREET  
SANTA BARBARA, CA 93101  
PARTNERSHIP FEDERAL ID #20-3359021  
EXCESS BUSINESS HOLDING: NO

100%

2019 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNISHINGS & EQUIPMENT														
4	FURNITURE	12/21/06	SL	7.00		16	55,000.				55,000.	55,000.		0.	55,000.
7	ORIENTAL RUGS	02/02/07	SL	10.00		16	8,000.				8,000.	8,000.		0.	8,000.
8	OFFICE DECOR	03/02/07	SL	7.00		16	525.				525.	525.		0.	525.
9	OFFICE FURNITURE	03/23/07	SL	7.00		16	525.				525.	525.		0.	525.
10	CONFERENCE TABLE & CHAIRS	03/23/07	SL	10.00		16	9,866.				9,866.	9,866.		0.	9,866.
11	(D)COMPUTER EQUIPMENT	03/23/07	SL	5.00		16	11,209.				11,209.	11,209.		0.	11,209.
12	(D)COPY MACHINE	03/23/07	SL	5.00		16	3,869.				3,869.	3,869.		0.	3,869.
13	TABLE & BOOKCASE	03/23/07	SL	10.00		16	889.				889.	889.		0.	889.
15	(D)COMPUTER EQUIPMENT	03/23/07	SL	5.00		16	4,325.				4,325.	4,325.		0.	4,325.
16	(D)PHONE SYSTEM	03/23/07	SL	5.00		16	3,629.				3,629.	3,629.		0.	3,629.
17	2X OFFICE SAFES	03/23/07	SL	7.00		16	2,400.				2,400.	2,400.		0.	2,400.
26	WOOD BLINDS	03/05/08	SL	40.00		16	473.				473.	130.		12.	142.
27	(D)SERVER	06/30/11	SL	5.00		16	7,824.				7,824.	7,824.		0.	7,824.
28	(D)COMPUTER EQUIPMENT	09/15/11	SL	5.00		16	2,468.				2,468.	2,468.		0.	2,468.
29	COMPUTER	12/31/13	SL	10.00		16	1,331.				1,331.	665.		133.	798.
30	PHONE SYSTEM	04/10/14	SL	5.00		16	3,158.				3,158.	3,002.		156.	3,158.
41	COMPUTER	03/31/15	SL	5.00		16	929.				929.	697.		186.	883.

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2019 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
100	COMPUTER	02/04/19	SL	5.00		16	1,280.				1,280.			235.	235.
101	SERVER	06/17/19	SL	5.00		16	3,956.				3,956.			396.	396.
102	CAMERA & LIGHTING	08/01/19	SL	5.00		16	5,295.				5,295.			441.	441.
	* 990-PF PG 1 TOTAL - FURNISHINGS & EQUIPMENT						126,951.				126,951.	115,023.		1,559.	116,582.
	SOFTWARE														
14	(D)ESSENTIAL GIFTS SOFTWARE	03/23/07	197	84M		HY43	14,361.				14,361.	14,361.		0.	14,361.
20	(D)GIFT MODULES SOFTWARE	02/05/07	197	84M		HY43	9,149.				9,149.	9,149.		0.	9,149.
	* 990-PF PG 1 TOTAL - SOFTWARE						23,510.				23,510.	23,510.		0.	23,510.
	BUILDING														
2	BUILDING	12/21/06	SL	40.00		16	725,438.				725,438.	217,632.		18,136.	235,768.
22	STUDIO CONSTRUCTION	02/13/08	SL	40.00		16	12,539.				12,539.	3,417.		313.	3,730.
23	STUDIO CONSTRUCTION	02/21/08	SL	40.00		16	13,289.				13,289.	3,597.		332.	3,929.
24	STUDIO CONSTRUCTION	03/10/08	SL	40.00		16	16,768.				16,768.	4,539.		419.	4,958.
25	STUDIO CONSTRUCTION	09/10/08	SL	40.00		16	9,956.				9,956.	2,573.		249.	2,822.
	* 990-PF PG 1 TOTAL - BUILDING						777,990.				777,990.	231,758.		19,449.	251,207.
	IMPROVEMENTS														
3	IMPROVEMENTS	12/21/06	SL	40.00		16	21,848.				21,848.	6,552.		546.	7,098.
18	HARDWOOD FLOORS	03/23/07	SL	30.00		16	1,650.				1,650.	646.		55.	701.



2019 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	CARPETS	03/23/07	SL	15.00		16	5,799.				5,799.	4,547.		387.	4,934.
98	IMPROVEMENTS-PHASE II	07/08/19	SL	40.00		16	6,243.				6,243.			78.	78.
99	LANDSCAPING IMPROVEMENTS	07/22/19	SL	40.00		16	18,294.				18,294.			191.	191.
	* 990-PF PG 1 TOTAL - IMPROVEMENTS						53,834.				53,834.	11,745.		1,257.	13,002.
	LAND														
1	LAND	12/21/06	L				1,408,204.				1,408,204.			0.	
	* 990-PF PG 1 TOTAL - LAND						1,408,204.				1,408,204.	0.		0.	0.
	ARTWORK														
6	OFFICE ARTWORK & FRAMES	06/30/07	L				34,457.				34,457.			0.	
	* 990-PF PG 1 TOTAL - ARTWORK						34,457.				34,457.	0.		0.	0.
	* GRAND TOTAL 990-PF PG 1 DEPR & AMORT						2,424,946.				2,424,946.	382,036.		22,265.	404,301.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						2,389,878.			0.	2,389,878.	382,036.			402,960.
	ACQUISITIONS						35,068.			0.	35,068.	0.			1,341.
	DISPOSITIONS/RETIRED						56,834.			0.	56,834.	56,834.			56,834.
	ENDING BALANCE						2,368,112.			0.	2,368,112.	325,202.			347,467.
	ENDING ACCUM DEPR LESS DISPOSITIONS											347,467.			



Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property) 990-PF

OMB No. 1545-0172

**2019**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**JAMES S. BOWER FOUNDATION**

**FORM 990-PF PAGE 1**

**77-0229243**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,550,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	22,265.

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

**Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property	/	27.5 yrs.	MM	S/L	
		/	27.5 yrs.	MM	S/L	
i	Nonresidential real property	/	39 yrs.	MM	S/L	
		/		MM	S/L	

**Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year	/	30 yrs.	MM	S/L	
d	40-year	/	40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	22,265.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table with 2 columns: Yes, No. Includes rows 37-41.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.