

Return of Private Foundation

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

2020

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 for instructions and the latest information.

For calendar year 2020 or tax year beginning _____, and ending _____

Name of foundation JAMES S. BOWER FOUNDATION		A Employer identification number 77-0229243
Number and street (or P.O. box number if mail is not delivered to street address) 26 WEST MICHELTORENA ST.	Room/suite	B Telephone number (805) 564-8814
City or town, state or province, country, and ZIP or foreign postal code SANTA BARBARA, CA 93101		C If exemption application is pending, check here ... <input type="checkbox"/>
G 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		D 1. Foreign organizations, check here ... <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ... <input type="checkbox"/>
H 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		E If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 91,586,664.	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <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)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		15,502.	5,022.		STATEMENT 1
4 Dividends and interest from securities		850,361.	850,361.		STATEMENT 2
5a Gross rents		390,366.	390,366.		STATEMENT 3
b Net rental income or (loss) 390,366.					
6a Net gain or (loss) from sale of assets not on line 10		1,736,411.			
b Gross sales price for all assets on line 6a 1,736,666.					
7 Capital gain net income (from Part IV, line 2)			1,736,411.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11		2,992,640.	2,982,160.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	356,401.	58,465.		296,535.
	14 Other employee salaries and wages	74,648.	18,662.		54,904.
	15 Pension plans, employee benefits	19,992.	2,883.		17,109.
	16a Legal fees STMT 4	400.	40.		360.
	b Accounting fees STMT 5	21,883.	6,565.		15,318.
	c Other professional fees STMT 6	100,000.	100,000.		0.
	17 Interest	66.	66.		0.
	18 Taxes STMT 7	71,366.	29,401.		17,465.
	19 Depreciation and depletion	23,417.	0.		
	20 Occupancy				
	21 Travel, conferences, and meetings	1,499.	500.		999.
	22 Printing and publications				
23 Other expenses STMT 8	170,027.	64,399.		103,867.	
24 Total operating and administrative expenses. Add lines 13 through 23	839,699.	280,981.		506,557.	
25 Contributions, gifts, grants paid	3,321,372.			3,320,872.	
26 Total expenses and disbursements. Add lines 24 and 25	4,161,071.	280,981.		3,827,429.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	-1,168,431.				
b Net investment income (if negative, enter -0-)		2,701,179.			
c Adjusted net income (if negative, enter -0-)			N/A		

Part II Balance Sheets <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
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	50,190.	1,238,266.	1,238,266.
	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 STMT 10	52,642,650.	60,414,994.	60,414,994.
	14 Land, buildings, and equipment: basis ▶ 2,411,162. Less: accumulated depreciation STMT 11 ▶ 370,885.	2,020,644.	2,040,277.	2,040,277.
15 Other assets (describe ▶ STATEMENT 12)	16,556,297.	27,893,127.	27,893,127.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	71,269,781.	91,586,664.	91,586,664.	
Liabilities	17 Accounts payable and accrued expenses	34,532.	47,037.	
	18 Grants payable	17,000.	17,500.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	51,532.	64,537.	
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	71,218,249.	91,522,127.	
	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	71,218,249.	91,522,127.		
30 Total liabilities and net assets/fund balances	71,269,781.	91,586,664.		

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	71,218,249.
2 Enter amount from Part I, line 27a	2	-1,168,431.
3 Other increases not included in line 2 (itemize) ▶ UNREALIZED GAIN ON INVESTMENTS	3	23,417,115.
4 Add lines 1, 2, and 3	4	93,466,933.
5 Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 9	5	1,944,806.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	91,522,127.

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	12/31/19	12/31/20
b CHARLES SCHWAB	P	12/31/19	12/31/20
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		255.	-255.
b 1,183,473.			1,183,473.
c 553,193.			553,193.
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			-255.
b			1,183,473.
c			553,193.
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	1,736,411.
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	N/A

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

SECTION 4940(e) REPEALED ON DECEMBER 20, 2019 - DO NOT COMPLETE.

1 Reserved	(a) Reserved	(b) Reserved	(c) Reserved	(d) Reserved
Reserved				
Reserved				
Reserved				
Reserved				
Reserved				

2 Reserved	2	
3 Reserved	3	
4 Reserved	4	
5 Reserved	5	
6 Reserved	6	
7 Reserved	7	
8 Reserved	8	

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 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 Reserved		1	37,546.
c All other domestic foundations enter 1.39% 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	37,546.
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	37,546.
6 Credits/Payments:			
a 2020 estimated tax payments and 2019 overpayment credited to 2020	6a		39,929.
b Exempt foreign organizations - tax withheld at source	6b		0.
c Tax paid with application for extension of time to file (Form 8868)	6c		2,000.
d Backup withholding erroneously withheld	6d		0.
7 Total credits and payments. Add lines 6a through 6d		7	41,929.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" 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	4,383.
11 Enter the amount of line 10 to be: Credited to 2021 estimated tax 4,383. Refunded		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 Form 1120-POL 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. \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 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 Form 990-T 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 General Instruction T.		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. 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? 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 2020 or the tax year beginning in 2020? 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 STATEMENT 13 STMT 14	11	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	12		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ WWW.JSBOWERFOUNDATION.ORG	13	X	
14 The books are in care of ▶ JAMES S. BOWER FOUNDATION Telephone no. ▶ (805) 564-8814 Located at ▶ 26 WEST MICHELTORANA ST., SANTA BARBARA, CA ZIP+4 ▶ 93101-7169			
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	N/A	
16 At any time during calendar year 2020, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶	16		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	1b		X
Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>			
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 2020?	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 2020, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2020? <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 2020 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 2020.) 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 2020?	4b		X

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

5a During the year, did the foundation pay or incur any amount to:				Yes	No
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No			
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No			
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No			
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No			
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No			
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		N/A			
Organizations relying on a current notice regarding disaster assistance, check here		<input type="checkbox"/>			
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?		N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
If "Yes," attach the statement required by Regulations section 53.4945-5(d).					
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No			
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?					X
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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No			
If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		N/A			
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(s) during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No			

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	60,165.	5,599.	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	236,236.	56,592.	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	74,648.	19,814.	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	44,242,491.
b	Average of monthly cash balances	1b	2,197,714.
c	Fair market value of all other assets	1c	27,874,434.
d	Total (add lines 1a, b, and c)	1d	74,314,639.
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	74,314,639.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	1,114,720.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	73,199,919.
6	Minimum investment return. Enter 5% of line 5	6	3,659,996.

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	3,659,996.
2a	Tax on investment income for 2020 from Part VI, line 5	2a	37,546.
b	Income tax for 2020. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	37,546.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	3,622,450.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	3,622,450.
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 XIII, line 1	7	3,622,450.

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	3,827,429.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	3,827,429.
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	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	3,827,429.

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 2019	(c) 2019	(d) 2020
1 Distributable amount for 2020 from Part XI, line 7				3,622,450.
2 Undistributed income, if any, as of the end of 2020:				
a Enter amount for 2019 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2020:				
a From 2015				
b From 2016				
c From 2017				
d From 2018				
e From 2019				160,657.
f Total of lines 3a through e	160,657.			
4 Qualifying distributions for 2020 from Part XII, line 4: ▶ \$				3,827,429.
a Applied to 2019, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2020 distributable amount				3,622,450.
e Remaining amount distributed out of corpus	204,979.			
5 Excess distributions carryover applied to 2020 (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	365,636.			
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 2019. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2020. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2021				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 2015 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2021. Subtract lines 7 and 8 from line 6a	365,636.			
10 Analysis of line 9:				
a Excess from 2016				
b Excess from 2017				
c Excess from 2018				
d Excess from 2019				160,657.
e Excess from 2020				204,979.

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 2020, 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) 2020	(b) 2019	(c) 2018	(d) 2017	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the 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 15

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)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution * *	Amount
Name and address (home or business)				
a Paid during the year				
AHA! ATTITUDE HARMONY ACHIEVMENT 1209 DE LA VINA STREET, SUITE A SANTA BARBARA, CA 93101	NONE	PC	SEL PROGRAMS	5,000.
ALL SAINTS-BY-THE-SEA 83 EUCALYPTUS LANE SANTA BARBARA, CA 93108	NONE	PC	JSB OUTREACH GOLF TOURNAMENT	10,000.
BRAZILIAN CULTURAL ARTS CENTER OF S.B. 5370 HOLLISTER AVENUE GOLETA, CA 93117	NONE	PC	YOUTH COMMUNITY PROGRAM	10,000.
CALIFORNIA CENTER FOR PUBLIC POLICY 500 WASHINGTON STREET, SUITE 600 SAN FRANCISCO, CA 94111	NONE	PC	YOUTH RESPONDERS EMERGENCY ASSISTANCE FUND	5,000.
CARPINTERIA CHILDREN'S PROJECT 5201 8TH STREET, SUITE 100 CARPINTERIA, CA 93013	NONE	PC	COVID 19 CARPINTERIA CHILDREN'S PROJECT	374,000.
Total SEE CONTINUATION SHEET(S) ▶ 3a				3,320,872.
b Approved for future payment				
JUST COMMUNITIES CENTRAL COAST 1528 CHAPALA STREET #304 SANTA BARBARA, CA 93101	NONE	PC	SBUSD EQUITY & CULTURAL PROFICIENCY	17,500.
Total ▶ 3b				17,500.

Part XVI-A Analysis of Income-Producing Activities

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, and (e) Related or exempt function income. Rows include program service revenue, membership dues, interest on investments, dividends, rental income, and other revenue.

(See worksheet in line 13 instructions to verify calculations.)

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

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

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization directly or indirectly engage in any of the following... Row 2: Transfers from the reporting foundation... Row 3: Other transactions...

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Content: N/A

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Content: N/A

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer or trustee Date Title PRESIDENT

May the IRS discuss this return with the preparer shown below? See instr. X Yes No

Table for Paid Preparer Use Only with columns for name, signature, date, self-employed status, PTIN, firm's name, firm's EIN, firm's address, and phone number.

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
CHILD ABUSE LISTENING MEDIATION INC. 1236 CHAPALA STREET SANTA BARBARA, CA 93101	NONE	PC	CENTRAL COAST MENTAL HEALTH DISTRICT COLLAB.	265,000.
CHILDREN & FAMILY RESOURCE SERVICES 3970 LA COLINA ROAD, SUITE 2 SANTA BARBARA, CA 93110	NONE	PC	WELCOME EVERY BABY	75,000.
COMMUNITY ENVIRONMENTAL COUNCIL, INC. 26 W ANAPAMU STREET, 2ND FLOOR SANTA BARBARA, CA 93101	NONE	PC	CLIMATE CHANGE RISKS & RESILIENCE ROUNDTABLES, AND CLIMATE CHANGE 50TH ANNIVERSARY CAMPAIGN	72,500.
COURT APPOINTED SPECIAL ADVOCATE OF S.B. 118 E FIGUEROA STREET SANTA BARBARA, CA 93101	NONE	PC	FOSTER YOUTH ADVOCACY PROGRAM	15,000.
DOMESTIC VIOLENCE SOLUTIONS 411 E CANON PERDIDO, SUITE 12 SANTA BARBARA, CA 93101	NONE	PC	DOMESTIC VIOLENCE CHILDREN'S SERVICES	15,000.
DREAM FOUNDATION 1528 CHAPALA STREET #304 SANTA BARBARA, CA 93101	NONE	PC	DREAMS FOR S.B. SENIORS	5,000.
ENDOWMENT FOR YOUTH COMMITTEE 1136 E MONTECITO STREET SANTA BARBARA, CA 93103	NONE	PC	CAPACITY BUILDING	37,500.
ENVIRONMENTAL DEFENSE CENTER 906 GARDEN STREET SANTA BARBARA, CA 93101	NONE	PC	SB CHANNEL CLEAN ENERGY TRANSITION	20,000.
FAMILY SERVICE AGENCY OF SANTA BARBARA 123 W GUTIERREZ STREET SANTA BARBARA, CA 93101	NONE	PC	OUTREACH & ASSISTANCE TO ISOLATED SENIORS	75,000.
FAMILY THERAPY INSTITUTE 23 W MISSION STREET SANTA BARBARA, CA 93101	NONE	PC	SHARED CROSSING TESTIMONIAL PROJECT	25,000.
Total from continuation sheets				2,916,872.

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
FUND FOR SANTA BARBARA, INC. 1524 1/2 STATE STREET SANTA BARBARA, CA 93101	NONE	PC	IMMIGRANT LEGAL DEFENSE & REGIONAL EQUITY PROFILE, AND CAPACITY BUILDING PROGRAM & NPRN	25,000.
FUTURE LEADERS OF AMERICA 402 E GUTIERREZ STREET SANTA BARBARA, CA 93101	NONE	PC	LATINO YOUTH LEADERSHIP & ADVOCACY PROJECT	80,000.
GATEWAY EDUCATIONAL SERVICES 185 S PATTERSON AVENUE SUITE E GOLETA, CA 93111	NONE	PC	EDUCATIONAL IMPROVEMENT FOR AFRICAN AMERICAN STUDENTS	20,000.
GAVIOTA COAST CONSERVANCY PO BOX 1099 GOLETA, CA 93116	NONE	PC	GAVIOTA COAST CONSERVANCY OPERATIONS	25,000.
GIRLS INC. OF CARPINTERIA 5315 FOOTHILL ROAD CARPINTERIA, CA 93013	NONE	PC	CORE SUPPORT	15,000.
GOLETA EDUCATION FOUNDATION PO BOX 1177 GOLETA, CA 93116	NONE	PC	EARLY YEARS INITIATIVE W/ IVYP, CALM, & GUSD	70,000.
GUADALUPE KIDS COME FIRST FOUNDATION PO BOX 696 GUADALUPE, CA 93434	NONE	PC	EARLY LEARNING PLAN	25,000.
HOSPICE OF SANTA BARBARA, INC. 2050 ALAMEDA PADRE SERRA SANTA BARBARA, CA 93101	NONE	PC	ADVANCE CARE PLANNING, PATIENT CARE SERVICES PROGRAM, AND ALLIANCE FOR LIVING & DYING WELL AWARDS & GIFT	189,622.
IMMIGRANT HOPE 935 SAN ANDRES STREET SANTA BARBARA, CA 93101	NONE	PC	FULLY ACCREDITED REP POSITION	10,000.
ISLA VISTA YOUTH PROJECTS 6842 PHELPS ROAD GOLETA, CA 93117	NONE	PC	IVYP GENERAL SUPPORT	75,000.
Total from continuation sheets				

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
JUST COMMUNITIES CENTRAL COAST 1528 CHAPALA STREET #304 SANTA BARBARA, CA 93101	NONE	PC	SBUSD EQUITY & CULTURAL PROFICIENCY	67,500.
LA CASA DE LA RAZA 601 E MONTECITO STREET SANTA BARBARA, CA 93103	NONE	PC	OPERATING SUPPORT FOR COVID RESPONSE	10,000.
LEADING FROM WITHIN PO BOX 806 SANTA BARBARA, CA 93102	NONE	PC	LFW ADAPTIVE OFFERINGS TO SUPPORT SOCIAL SECTOR LEADERS	5,000.
MARTIN LUTHER KING JR. COMMITTEE PO BOX 371 ANNAPOLIS, MD 21404	NONE	PC	TOWN HALL MEETING	3,000.
MINDFUL HEART PROGRAMS 2946 LA COMBADURA ROAD SANTA BARBARA, CA 93105	NONE	PC	KIND MIND PROGRAM - YEAR 2 EXPANSION	30,000.
MIXTECO INDIGENA COMMUNITY ORGANIZING 135 MAGNOLIA AVENUE OXNARD, CA 93030	NONE	PC	IMMIGRANT HEALTH RAPID RESPONSE TASK FORCE	50,000.
NATURAL CAPITALISM SOLUTIONS 11823 N 75TH STREET LONGMONT, CO 80503	NONE	PC	CLEAN COALITION	10,000.
S.B. ALTERNATIVE TO VIOLENCE PROJECT PO BOX 3294 SANTA BARBARA, CA 93130	NONE	PC	ALL VALUABLE PEOPLE TRAINING	20,000.
SANSUM CLINIC PO BOX 1200 SANTA BARBARA, CA 93102	NONE	PC	PALLIATIVE CARE & ADVANCED CARE PLANNING	100,000.
SANTA BARBARA BUCKET BRIGADE 425 LEMON GROVE LANE SANTA BARBARA, CA 93108	NONE	PC	COMMUNITY SELF-RESCUE PROJECT	10,000.
Total from continuation sheets				

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
SANTA BARBARA COTTAGE HOSPITAL FOUNDATION 400 W PUEBLO STREET SANTA BARBARA, CA 93105	NONE	PC	PEDIATRIC RESILIENCY COLLABORATIVE (PERC), ADVANCE CARE BILINGUAL FACILITATOR AND PLANNING PROGRAM, AND	196,250.
SANTA BARBARA EDUCATION FOUNDATION 1330 STATE STREET, SUITE #201 SANTA BARBARA, CA 93101	NONE	PC	SBUSD MENTAL HEALTH AND EARLY EDUCATION & SUPPORT	115,000.
SANTA BARBARA FOUNDATION 15 E CARRILLO STREET SANTA BARBARA, CA 93101	NONE	PC	2020 PARTNERSHIP FOR EXCELLENCE CONFERENCE, AND COVID 19 JOINT RELIEF FUND	56,000.
SANTA BARBARA NEIGHBORHOOD CLINICS 923 N MILPAS STREET SANTA BARBARA, CA 93105	NONE	PC	WESTSIDE NEIGHBORHOOD CLINIC EXPANSION, AND S.B. RESILIENCY PROJECT PLANNING	100,000.
SARAH HOUSE 2612 MODOC ROAD SANTA BARBARA, CA 93105	NONE	PC	SARAH HOUSE GENERAL OPERATING	40,000.
STORYTELLER CHILDREN'S CENTER, INC. 2115 STATE STREET SANTA BARBARA, CA 93105	NONE	PC	OPERATING SUPPORT	40,000.
THE LAND TRUST FOR SANTA BARBARA COUNTY 1530 CHAPALA STREET SANTA BARBARA, CA 93101	NONE	PC	CONSERVING THE GAVIOTA COAST	30,000.
THE VOTER PARTICIPATION CENTER 1707 L STREET, NORTHWEST, SUITE 700 WASHINGTON, DC 20036	NONE	PC	VOTER MOBILIZATION	50,000.
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	PEAC COMMUNITY FELLOWS INITIATIVE, AND HARDING/UC SCHOOL COMMUNITY CENTER PRE-PLANNING	74,500.
Total from continuation sheets				

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
UNITED WAY OF S.B. COUNTY, INC. 320 E GUTIERREZ STREET SANTA BARBARA, CA 93101	NONE	PC	REMOTE LEARNING & ENRICHMENT CENTERS, SB COUNTY EMERGENCY CHILD CARE INITIATIVE, AND PUBLIC HEALTH	400,000.
VISITING NURSE & HOSPICE CARE FOUNDATION 222 E CANON PERDIDO STREET SANTA BARBARA, CA 93101	NONE	PC	ALLIANCE FOR LIVING & DYING WELL	210,000.
VOTER REGISTRATION PROJECT PO BOX 33436 WASHINGTON, DC 20033-0436	NONE	PC	VOTER MOBILIZATION	85,000.
WILDERNESS YOUTH PROJECT 5386 HOLLISTER, SUITE D SANTA BARBARA, CA 93111	NONE	PC	BUILDING THE BASE FOR BRIDGE TO NATURE	25,000.
WORKING AMERICA EDUCATION FUND 815 16TH STREET WASHINGTON, DC 20006	NONE	PC	VOTER MOBILIZATION	25,000.
Total from continuation sheets				

Part XV | **Supplementary Information**

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

NAME OF RECIPIENT - HOSPICE OF SANTA BARBARA, INC.

ADVANCE CARE PLANNING, PATIENT CARE SERVICES PROGRAM, AND ALLIANCE FOR LIVING & DYING WELL AWARDS & GIFT BASKETS

NAME OF RECIPIENT - SANTA BARBARA COTTAGE HOSPITAL FOUNDATION

PEDIATRIC RESILIENCY COLLABORATIVE (PERC), ADVANCE CARE BILINGUAL FACILITATOR AND PLANNING PROGRAM, AND IMPROVING OUTCOMES FOR VERY LOW BIRTH WEIGHT INFANTS

NAME OF RECIPIENT - UNITED WAY OF S.B. COUNTY, INC.

REMOTE LEARNING & ENRICHMENT CENTERS, SB COUNTY EMERGENCY CHILD CARE INITIATIVE, AND PUBLIC HEALTH CRITICAL NEEDS FUND

Underpayment of Estimated Tax by Corporations

▶ Attach to the corporation's tax return. **FORM 990-PF**

2020

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

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.

Part I Required Annual Payment			
1	Total tax (see instructions)	1	37,546.
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	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	37,546.
4	Enter the tax shown on the corporation's 2019 income tax return. See instructions. Caution: 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	32,515.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	32,515.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment		(a)	(b)	(c)	(d)
9	Installment due dates. 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. Filers with installments due on or after April 1, 2020, and before July 15, 2020, see instructions	07/15/20	07/15/20	09/15/20	12/15/20
10	Required installments. 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	3,551.	3,070.	3,398.	16,396.
11	Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	36,429.		3,500.	
Complete lines 12 through 18 of one column before going to the next column.					
12	Enter amount, if any, from line 18 of the preceding column		32,878.	29,808.	29,910.
13	Add lines 11 and 12		32,878.	33,308.	29,910.
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-	36,429.	32,878.	33,308.	29,910.
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		0.	0.	
17	Underpayment. 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	Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	32,878.	29,808.	29,910.	

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.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2020 and before 7/1/2020	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 5\% (0.05)}{366}$	22 \$	\$	\$	\$
23 Number of days on line 20 after 6/30/2020 and before 10/1/2020	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 3\% (0.03)}{366}$	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2020 and before 1/1/2021	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 3\% (0.03)}{366}$	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2020 and before 4/1/2021	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 3\% (0.03)}{365}$	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2021 and before 7/1/2021	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2021 and before 10/1/2021	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2021 and before 1/1/2022	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2021 and before 3/16/2022	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. 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	38			\$ 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. 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 2017	1a				
b Tax year beginning in 2018	1b				
c Tax year beginning in 2019	1c				
2 Enter taxable income for each period for the tax year beginning in 2020. 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 2017	3a				
b Tax year beginning in 2018	3b				
c Tax year beginning in 2019	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	170,283.	238,149.	480,488.	1,425,274.
22	Annualization amounts (see instructions)	6.000000	4.000000	2.000000	1.333330
23a	Annualized taxable income. Multiply line 21 by line 22	1,021,698.	952,596.	960,976.	1,900,361.
23b	Extraordinary items (see instructions)				
23c	Add lines 23a and 23b	1,021,698.	952,596.	960,976.	1,900,361.
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	14,202.	13,241.	13,358.	26,415.
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	14,202.	13,241.	13,358.	26,415.
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-	14,202.	13,241.	13,358.	26,415.
30	Applicable percentage	25%	50%	75%	100%
31	Multiply line 29 by line 30	3,551.	6,621.	10,019.	26,415.

Part III Required Installments

		1st	2nd	3rd	4th
		installment	installment	installment	installment
Note: 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 smaller of the amounts in each column from line 19 or line 31	3,551.	6,621.	10,019.	26,415.
33	Add the amounts in all preceding columns of line 32. See instructions		3,551.	6,621.	10,019.
34	Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-	3,551.	3,070.	3,398.	16,396.
35	Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "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		4,578.	9,637.	14,367.
37	Add lines 35 and 36	8,129.	12,707.	17,765.	22,496.
38	Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	3,551.	3,070.	3,398.	16,396.

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	5,022.	5,022.	
PASS-THRU TAX EXEMPT INCOME	10,480.	0.	
TOTAL TO PART I, LINE 3	15,502.	5,022.	

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	1,403,554.	553,193.	850,361.	850,361.	
TO PART I, LINE 4	1,403,554.	553,193.	850,361.	850,361.	

FORM 990-PF RENTAL INCOME STATEMENT 3

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
PASSTHROUGH RENTAL INCOME	6	390,366.
TOTAL TO FORM 990-PF, PART I, LINE 5A		390,366.

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	400.	40.		360.
FISHER & PHILLIPS, LLP	0.	0.		0.
GREENBERG, WHITCOMBE, TAKEUCHI, GIBSON LLP	0.	0.		0.
TO FM 990-PF, PG 1, LN 16A	400.	40.		360.

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	9,883.	2,965.		6,918.
THOMAS RIDGE CPA	12,000.	3,600.		8,400.
TO FORM 990-PF, PG 1, LN 16B	21,883.	6,565.		15,318.

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.
TO FORM 990-PF, PG 1, LN 16C	100,000.	100,000.		0.

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	24,500.	0.		0.
PAYROLL TAXES	20,204.	2,952.		17,252.
PROPERTY TAXES	53.	0.		53.
FOREIGN TAXES	26,449.	26,449.		0.
STATE TAXES	160.	0.		160.
TO FORM 990-PF, PG 1, LN 18	71,366.	29,401.		17,465.

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	4,075.	0.		4,075.
DUES AND SUBSCRIPTIONS	1,837.	0.		1,837.
OFFICE EXPENSES	1,584.	0.		1,584.
REPAIRS AND MAINTENANCE	8,916.	743.		8,173.
COMPUTER EXPENSES	11,056.	0.		11,056.
INTERNET	2,017.	0.		2,017.
INSURANCE	41,808.	6,178.		35,630.
POSTAGE & DELIVERY	354.	0.		354.
TELEPHONE	2,415.	201.		2,214.
UTILITIES	5,073.	422.		4,651.
PAYROLL PROCESSING	5,745.	0.		5,745.
BUSINESS INSURANCE	21,181.	0.		21,181.
SECURITY	340.	0.		340.
AUTO EXPENSE	4,800.	480.		4,320.
NONDEDUCTIBLE PASSTHROUGH EXPENSES	1,761.	0.		0.
PORTFOLIO DEDUCTIONS FROM PASSTHROUGH	39,463.	39,463.		0.
OTHER LOSS FROM PASSTHROUGH	3,202.	3,202.		0.
WEBSITE DEVELOPMENT	188.	0.		188.
APPRAISAL FEES	13,500.	13,500.		0.
BANK SERVICE CHARGES	210.	210.		0.
LICENSES AND PERMITS	502.	0.		502.
TO FORM 990-PF, PG 1, LN 23	170,027.	64,399.		103,867.

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES	STATEMENT 9
DESCRIPTION	AMOUNT	
PASSTHROUGH CAPITAL ADJUSTMENTS FOR TAX BASIS REPORTING	1,944,806.	
TOTAL TO FORM 990-PF, PART III, LINE 5	1,944,806.	

FORM 990-PF OTHER INVESTMENTS STATEMENT 10

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MERCER HEDGE FUND INVESTORS SP-I SERIES B	FMV	8,780,391.	8,780,391.
JENSEN QUALITY GROWTH FD	FMV	3,311,680.	3,311,680.
MFS INTL VALUE	FMV	3,456,560.	3,456,560.
VANGUARD DEVELOPED MKTS	FMV	3,805,928.	3,805,928.
VANGUARD DIV APPR IDEX	FMV	1,754,296.	1,754,296.
VANGUARD 500 INDEX	FMV	13,630,963.	13,630,963.
DOUBLELINE TOTAL RETURN	FMV	2,693,843.	2,693,843.
DFA EMERGING MKTS CORE	FMV	2,941,537.	2,941,537.
JACKSON SQUARE SMID CAP	FMV	2,265,360.	2,265,360.
LSV SMALL CAP VALUE FD	FMV	1,581,348.	1,581,348.
TOUCHSTONE SANDS CAPITAL	FMV	3,083,151.	3,083,151.
GRANDEUR PEAK INTL	FMV	2,587,238.	2,587,238.
LOOMIS SAYLES CORE PLUS	FMV	4,956,487.	4,956,487.
WESTERN ASSET INCOME IS	FMV	1,710,718.	1,710,718.
TRANSAMERICA INTERNATIONAL	FMV	3,855,494.	3,855,494.
TOTAL TO FORM 990-PF, PART II, LINE 13		60,414,994.	60,414,994.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 11

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNISHINGS AND EQUIPMENT	93,627.	85,555.	8,072.
BUILDINGS	777,990.	270,656.	507,334.
ARTWORK	34,457.	0.	34,457.
LAND	1,408,204.	0.	1,408,204.
IMPROVEMENTS	96,884.	14,674.	82,210.
TOTAL TO FM 990-PF, PART II, LN 14	2,411,162.	370,885.	2,040,277.

FORM 990-PF	OTHER ASSETS		STATEMENT 12
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
INVESTMENT IN TOURNAMENT PATIO APTS, LLC	13,662,598.	19,250,000.	19,250,000.
INVESTMENT IN 2151 MICHELSON, LP	351,960.	838,299.	838,299.
INVESTMENT IN CITY OFFICE, LP	271,502.	630,000.	630,000.
INVESTMENT IN WILLOW TREE APTS, LP	1,639,219.	3,960,000.	3,960,000.
INVESTMENT IN CAMINO DE ORO APTS, LP	117,609.	740,563.	740,563.
INVESTMENT IN CASA DEL LAGO INVESTORS, LTD	365,415.	1,795,000.	1,795,000.
DUE FROM CAMINO DE ORO	30,000.	0.	0.
DUE FROM WILLOW TREE	19,858.	0.	0.
INVESTMENT IN DEL LAGO INVESTMENT	-27,388.	0.	0.
INVESTMENT IN LEGACY VENTURE IX, LLC	125,524.	489,619.	489,619.
INVESTMENT IN LAPIS MUNICIPAL OPPORTUNITIES FUND IV, LP	0.	98,435.	98,435.
INVESTMENT IN NALANDA INDIA EQUITY FUND LIMITED	0.	57,753.	57,753.
INVESTMENT IN CORTEN CAPITAL I LP	0.	52.	52.
INVESTMENT IN LEGACY VENTURE X, LLC	0.	14,336.	14,336.
DUE FROM CASA DEL LAGO	0.	19,070.	19,070.
TO FORM 990-PF, PART II, LINE 15	<u>16,556,297.</u>	<u>27,893,127.</u>	<u>27,893,127.</u>

FORM 990-PF

TRANSFERS TO CONTROLLED ENTITIES
PART VII-A, LINE 11

STATEMENT 13

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

100,000.

TOTAL AMOUNT OF TRANSFERS TO CONTROLLED ENTITIES

100,000.

FORM 990-PF

SCHEDULE OF CONTROLLED ENTITIES
PART VII-A, LINE 11

STATEMENT 14

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

FORM 990-PF

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

STATEMENT 15

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

GENERAL EXPLANATION

STATEMENT 16

FORM/LINE IDENTIFIER AND DESCRIPTION/RETURN REFERENCE

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

EXPLANATION:

NAME OF ORGANIZATION
OWNERSHIP

TOURNAMENT PATIO APARTMENTS, LLC	100%
26 W. MICHELTORENA STREET	
SANTA BARBARA, CA 93101	
PARTNERSHIP FEDERAL ID #20-3359021	
EXCESS BUSINESS HOLDING: NO	

Form **4562**

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

OMB No. 1545-0172

2020

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to 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	1,040,000.
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	2,590,000.
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 2019 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 2021. 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	23,417.

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 2020	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 2020 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 2020 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	23,417.
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.