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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning , and ending

Name of foundation
TWYMAN MEMORIAL
FIRST NAT BANK OF OMAHA, TTEE

A Employer identification number
36-3556770

Number and street (or P O box number if mail is not delivered to street address)
1620 DODGE STREET

Room/suite

B Telephone number (see instructions)
402-602-8736

City or town, state or province, country, and ZIP or foreign postal code
OMAHA NE 68197

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 1,863,181

J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☒ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	44,858	44,858		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	119,678			
	b	Gross sales price for all assets on line 6a 890,094				
	7	Capital gain net income (from Part IV, line 2)		119,678		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	164,536	164,536	0	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	29,390			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) Stmt 1	402	360		40
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (att sch)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	29,792	360	0	40
	25	Contributions, gifts, grants paid	100,060			100,060
	26	**Total expenses and disbursements.** Add lines 24 and 25	129,852	360	0	100,100
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	34,684			
	b	**Net investment income** (if negative, enter -0-)		164,176		
	c	**Adjusted net income** (if negative, enter -0-)			0	

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Part II	Balance Sheets — Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets 1	Cash – non-interest-bearing			
2	Savings and temporary cash investments	47,847	46,297	46,297
3	Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
4	Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7	Other notes and loans receivable (att schedule) ▶			
	Less allowance for doubtful accounts ▶ 0			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10a	Investments – U S. and state government obligations (attach schedule)			
b	Investments – corporate stock (attach schedule)			
c	Investments – corporate bonds (attach schedule)			
11	Investments – land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach sch) ▶			
12	Investments – mortgage loans			
13	Investments – other (attach schedule) See Statement 2	1,542,162	1,578,393	1,816,884
14	Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach sch) ▶			
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers – see the instructions Also, see page 1, item I)	1,590,009	1,624,690	1,863,181
Liabilities 17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)			
23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg , and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	1,590,009	1,624,690	
30	**Total net assets or fund balances** (see instructions)	1,590,009	1,624,690	
31	**Total liabilities and net assets/fund balances** (see instructions)	1,590,009	1,624,690	

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 30 (must agree with end-of-year figure reported on prior year's return)	1	1,590,009
2	Enter amount from Part I, line 27a	2	34,684
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,624,693
5	Decreases not included in line 2 (itemize) ▶ See Statement 3	5	3
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	1,624,690

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P – Purchase D – Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Worksheet			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
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	119,678
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	8,240

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 does not 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))
2012	92,722	1,730,269	0.053588
2011	89,399	1,741,576	0.051332
2010	75,297	1,730,202	0.043519
2009	79,962	1,608,728	0.049705
2008	85,757	1,756,880	0.048812

2	**Total** of line 1, column (d)	2	0.246956
3	Average distribution ratio for the 5-year base period – divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.049391
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,657,054
5	Multiply line 4 by line 3	5	81,844
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,642
7	Add lines 5 and 6	7	83,486
8	Enter qualifying distributions from Part XII, line 4	8	100,100

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 ▶ ☐ 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 ▶ [X] and enter 1% of Part I, line 27b	1	1,642
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	1,642
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	1,642
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013 — 6a: 620		
b	Exempt foreign organizations – tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments Add lines 6a through 6d	7	620
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	1,022
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ Refunded ▶	11	

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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	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			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ______ **(2)** On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2		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	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		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?	6	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	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NE			
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	8b	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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		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)		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?		13	X	
	Website address ▶ N/A				
14	The books are in care of ▶ 1ST NATL BANK OF OMAHA 1620 DODGE ST	Telephone no ▶ 402-602-8736			
	Located at ▶ OMAHA NE	ZIP+4 ▶ 68197			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15				
16	At any time during calendar year 2013, 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?		16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ▶				

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

				Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.				
1a	During the year did the foundation (either directly or indirectly)				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ 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)?	☐ Yes ☒ 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)	☐ Yes ☒ 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)?	N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
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 2013?	N/A	1c		
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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?	☐ Yes ☒ No			
	If "Yes," list the years ▶ 20 , 20 , 20 , 20				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions)	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 ▶ 20 , 20 , 20 , 20				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013)	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 2013?		4b		X

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

				Yes	No
5a	During the year did the foundation pay or incur any amount to				
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)	☐ Yes ☒ 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?	☐ Yes ☒ 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	5b		
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
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 ☐ Yes ☐ 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?	☐ Yes ☒ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b		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?	☐ Yes ☒ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	7b		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(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
FIRST NATIONAL BANK OF OMAHA OMAHA 1620 DODGE ST - STOP 8125 NE 68197	TRUSTEE 4.00	29,390	0	0

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

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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 (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes		
a	Average monthly fair market value of securities	1a	1,639,828
b	Average of monthly cash balances	1b	42,460
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	1,682,288
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	1,682,288
4	Cash deemed held for charitable activities Enter 1½% of line 3 (for greater amount, see instructions)	4	25,234
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,657,054
6	**Minimum investment return.** Enter 5% of line 5	6	82,853

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	82,853
2a	Tax on investment income for 2013 from Part VI, line 5 — 2a: 1,642		
b	Income tax for 2013 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	1,642
3	Distributable amount before adjustments Subtract line 2c from line 1	3	81,211
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	81,211
6	Deduction from distributable amount (see instructions)	6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	81,211

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	100,100
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	100,100
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	1,642
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	98,458

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 2012	(c) 2012	(d) 2013
1	Distributable amount for 2013 from Part XI, line 7				81,211
2	Undistributed income, if any, as of the end of 2013				
a	Enter amount for 2012 only			38,562	
b	Total for prior years. 20____ , 20____ , 20____				
3	Excess distributions carryover, if any, to 2013				
a	From 2008				
b	From 2009				
c	From 2010				
d	From 2011				
e	From 2012				
f	**Total** of lines 3a through e				
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 100,100				
a	Applied to 2012, but not more than line 2a			38,562	
b	Applied to undistributed income of prior years (Election required – see instructions)				
c	Treated as distributions out of corpus (Election required – see instructions)				
d	Applied to 2013 distributable amount				61,538
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))				
6	**Enter the net total of each column as indicated below:**				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b	Prior years' undistributed income Subtract line 4b from line 2b				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d	Subtract line 6c from line 6b Taxable amount – see instructions				
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount – see instructions				
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				19,673
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a				
10	Analysis of line 9				
a	Excess from 2009				
b	Excess from 2010				
c	Excess from 2011				
d	Excess from 2012				
e	Excess from 2013				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, 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	Prior 3 years			
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	(e) Total
2a 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))

N/A

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

N/A

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

Check here ▶ [X] 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 (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

N/A

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

N/A

c Any submission deadlines:

N/A

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

N/A

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
CHURCH OF THE HOLY GHOST 1900 CALIFORNIA DENVER CO 80202		GROUP ASSN	GENERAL	5,000
DAKOTA BOYS RANCH P.O. BOX 5007 MINOT ND 58702		PUBLIC	GENERAL	17,012
MASONIC HOMES OF CALIFORN 1111 CALIFORNIA ST SAN FRANCISCO CA 94108		PUBLIC	GENERAL	17,012
MINOT STATE UNIVERSITY 500 UNIVERSITY AVE WEST MINOT ND 58707		PUBLIC	GENERAL	17,012
OMAHA FOOD BANK 6824 J ST OMAHA NE 68117		PUBLIC	GENERAL	5,000
ST. ANTHONY'S DINING ROOM 121 GOLDEN GATE AVE SAN FRANCISCO CA 94102		GROUP ASSN	GENERAL	5,000
STEPHENS COLLEGE P.O. BOX 2006 COLUMBIA MO 65215		PUBLIC	GENERAL	17,012
THE OMAHA HOME FOR BOYS 4343 N 52ND ST. OMAHA NE 68104		PUBLIC	GENERAL	17,012
Total			▶ 3a	100,060
b Approved for future payment N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue·					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	44,858	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			14	119,678	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0		164,536	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 164,536

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	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 (other than by providing funds for such purposes) (See instructions)
N/A	

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
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) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
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

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

FNBO, Tte by [signature] SMTST | 5/2/14 | Sr Mgr Trust Services Tax

Signature of officer or trustee | Date | Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
		04/29/14	
Firm's name ▶ FIRST NATIONAL BANK OF OMAHA		PTIN	
Firm's address ▶ 1620 DODGE ST STOP 8145 OMAHA, NE 68197-8145		Firm's EIN ▶	
		Phone no 402-602-3483	

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Form 990-PF Capital Gains and Losses for Tax on Investment Income 2013

For calendar year 2013, or tax year beginning , and ending

Name
TWYMAN MEMORIAL
FIRST NAT BANK OF OMAHA, TTEE

Employer Identification Number
36-3556770

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
(1)	4652.194 SH AMERICAN CENTURY FD	P	02/11/11	02/07/13
(2)	2793.296 SH AMEICAN CENTURY FD	P	12/10/10	02/07/13
(3)	366.255 SH AMERICAN CENTURY FD	P	08/23/11	02/07/13
(4)	659.079 SH FEDERATED HIGH YIELD FD	P	02/11/11	02/07/13
(5)	235.921 SH FEDERATED HIGH YIELD FD	P	06/16/10	02/07/13
(6)	406.083 SH TRIBUTARY LG CAP FD	P	08/23/11	02/07/13
(7)	14088.15 SH TRIBUTARY LG CAP FD	P	04/06/09	02/07/13
(8)	12445.787 SH TRIBUTARY CORE EQTY FD	P	12/31/87	02/07/13
(9)	1489.429 SH TRIBUTARY CORE EQTY FD	P	08/23/11	02/07/13
(10)	5755.378 SH TRIBUTARY CORE EQTY FD	P	11/07/08	02/07/13
(11)	2993.3 SH TRIBUTARY INCOME FD	P	05/31/97	02/07/13
(12)	2521.7 SH TRIBUTARY INCOME FD	P	11/08/06	02/07/13
(13)	14895 SH TRIBUTARY SH/INTER FD	P	08/17/04	02/07/13
(14)	695 SH TEMPLETON GLOBAL FD	P	02/11/11	02/07/13
(15)	19.376 SH TRIBUTARY SM COMP FD	P	08/23/11	05/16/13

	(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)
(1)	38,288		34,659	3,629
(2)	22,989		20,000	2,989
(3)	3,014		2,472	542
(4)	6,736		6,657	79
(5)	2,411		2,234	177
(6)	3,837		3,293	544
(7)	133,133		87,769	45,364
(8)	112,385		105,068	7,317
(9)	13,450		10,769	2,681
(10)	51,971		37,180	14,791
(11)	31,310		28,864	2,446
(12)	26,377		24,308	2,069
(13)	142,992		146,716	-3,724
(14)	9,320		9,396	-76
(15)	398		322	76

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(1)				3,629
(2)				2,989
(3)				542
(4)				79
(5)				177
(6)				544
(7)				45,364
(8)				7,317
(9)				2,681
(10)				14,791
(11)				2,446
(12)				2,069
(13)				-3,724
(14)				-76
(15)				76

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Capital Gains and Losses for Tax on Investment Income

Form **990-PF** — For calendar year 2013, or tax year beginning , and ending — **2013**

Name: TWYMAN MEMORIAL
FIRST NAT BANK OF OMAHA, TTEE

Employer Identification Number: 36-3556770

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
(1)	67.35 SH TRIBUTARY SM COMP FD	P	04/06/09	05/16/13
(2)	155.443 SH TRIBUTARY GROWTH FD	P	08/23/11	05/16/13
(3)	138.806 SH PRUDENTIAL GLOBAL R/E FD	P	08/23/11	05/16/13
(4)	58.903 SH T ROWE PRICE MED CAP FD	P	02/11/11	05/16/13
(5)	2616.296 SH PIMCO COMMODITY FD	P	02/07/13	08/21/13
(6)	215 SH FEDERATED INTL FD	P	05/30/02	11/05/13
(7)	480 SH T ROWE PRICE BLUE CHIP FD	P	02/07/13	11/05/13
(8)	1625.444 SH TRIBUTARY INCOME FD	P	08/01/12	11/05/13
(9)	1711.274 SH TRIBUTARY INCOME FD	P	09/14/12	11/05/13
(10)	9413.282 SH TRIBUTARY INCOME FD	P	02/13/12	11/05/13
(11)	195 SH VANGUARD EQTY INC FD	P	08/01/12	11/05/13
(12)	143.063 SH FEDERATED INTL FD	P	05/30/02	12/12/13
(13)	331.753 SH GOLDMAN SACHS INTL SM CAP	P	08/23/11	12/12/13
(14)	16.24 SH J P MORGAN EQTY FD	P	04/01/13	12/12/13
(15)	738.128 SH J P MORGAN EQTY FD	P	02/07/13	12/12/13

	(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)
(1)	1,385		710	675
(2)	2,695		1,962	733
(3)	3,388		2,487	901
(4)	1,639		1,463	176
(5)	14,887		17,660	-2,773
(6)	7,035		5,363	1,672
(7)	29,146		23,030	6,116
(8)	16,580		17,051	-471
(9)	17,455		17,883	-428
(10)	96,015		96,673	-658
(11)	12,067		9,668	2,399
(12)	4,638		3,568	1,070
(13)	3,337		2,657	680
(14)	346		320	26
(15)	15,737		13,951	1,786

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(1)				675
(2)				733
(3)				901
(4)				176
(5)				-2,773
(6)				1,672
(7)				6,116
(8)				-471
(9)				-428
(10)				-658
(11)				2,399
(12)				1,070
(13)				680
(14)				26
(15)				1,786

Form **990-PF**

Capital Gains and Losses for Tax on Investment Income

2013

For calendar year 2013, or tax year beginning , and ending

Name
TWYMAN MEMORIAL
FIRST NAT BANK OF OMAHA, TTEE

Employer Identification Number
36-3556770

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
(1)	222.079 SH T ROWE PRICE BLUE CHIP FD	P	02/07/13	12/12/13
(2)	133.204 SH T ROWE PRICE MID CAP FD	P	02/11/11	12/12/13
(3)	12.262 SH TRIBUTARY GROWTH FD	P	08/23/11	12/12/13
(4)	478.529 SH TRIBUTARY GROWTH FD	P	11/16/09	12/12/13
(5)	344.875 SH TRIBUTARY SM COMP FD	P	08/01/12	12/12/13
(6)	223.568 SH VANGUARD EQTY FD	P	08/01/12	12/12/13
(7)	MUTUAL FUNDS			
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

	(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)
(1)	13,740		10,655	3,085
(2)	4,037		3,307	730
(3)	242		155	87
(4)	9,441		4,994	4,447
(5)	7,994		6,067	1,927
(6)	13,875		11,085	2,790
(7)	15,804			15,804
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(1)				3,085
(2)				730
(3)				87
(4)				4,447
(5)				1,927
(6)				2,790
(7)				15,804
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
2012 FEDERAL TAX DUE	$	$	$	$
201 FEDERAL ESTIMATED TAX PAYMEN	402	360		40
Total	$ 402	$ 360	$ 0	$ 40

Statement 2 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
DOMESTIC EQUITY MUTUAL FUNDS	$ 575,031	$ 782,220	Cost	$ 1,004,785
INT'L EQUITY MUTUAL FUNDS			Cost	
INT'L FIXED INCOME MUTUAL FUNDS			Cost	
FIXED INCOME FUNDS	967,131	796,173	Cost	812,099
Total	$ 1,542,162	$ 1,578,393		$ 1,816,884

Statement 3 - Form 990-PF, Part III, Line 5 - Other Decreases

Description	Amount
ROUNDING	$ 3
Total	$ 3

TWYMAN MEMORIAL
FIRST NAT BANK OF OMAHA, TTEE

36-3556770 Form 990-PF Estimates

Form **990-W** (Worksheet)
Department of the Treasury
Internal Revenue Service

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

(and on Investment Income for Private Foundations)

(Keep for your records. Do not send to the Internal Revenue Service.)

OMB No 1545-0976

2014

1	Unrelated business taxable income expected in the tax year	1	
2	**Tax on the amount on line 1.** See instructions for tax computation	2	
3	Alternative minimum tax (see instructions)	3	
4	Total Add lines 2 and 3	4	
5	Estimated tax credits (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Other taxes (see instructions)	7	
8	Total Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels (see instructions)	9	
10a	Subtract line 9 from line 8 **Note.** If less than $500, the organization is not required to make estimated tax payments Private foundations, see instructions — **10a** 1,642		
b	Enter the tax shown on the 2013 return (see instructions). **Caution.** If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c — **10b** 1,642		
c	**2014 Estimated Tax.** Enter the smaller of line 10a or line 10b If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	1,642

			(a)	(b)	(c)	(d)
11	**Installment due dates** (see instructions)	11	05/15/14	06/16/14	09/15/14	12/15/14
12	**Required installments.** Enter 25% of line 10c in columns **(a)** through **(d)** unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization" (see instructions)	12	411	411	411	411
13	**2013 Overpayment** (see instructions)	13				
14	**Payment due.** (Subtract line 13 from line 12)	14	411	411	411	411

For Paperwork Reduction Act Notice, see instructions.

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Form **990PF**

Two Year Comparison Report

2012 & 2013

For calendar year 2013, or tax year beginning , ending

Name: TWYMAN MEMORIAL FIRST NAT BANK OF OMAHA, TTEE

Taxpayer Identification Number: 36-3556770

Section	Line		2012 Revenue and expenses per books	2012 Net investment income	2013 Revenue and expenses per books	2013 Net investment income	Differences Revenue and expenses per books	Differences Net investment income
Revenue	1. Contributions, gifts, grants, and similar amounts received	1.						
	2. Interest on savings and temporary cash investments	2.						
	3. Dividends and interest from securities	3.	43,958	43,958	44,858	44,858	900	900
	4. Gross rents	4.						
	5. Net gain or (loss) from sale of assets	5.	18,581		119,678		101,097	
	6. Capital gain net income	6.		18,581		119,678		101,097
	7. Gross profit or (loss)	7.						
	8. Other income	8.						
	9. **Total.** Add lines 1 through 8	9.	62,539	62,539	164,536	164,536	101,997	101,997
Expenses & Deductions	10. Compensation of officers, directors, trustees, etc	10.	17,487		29,390		11,903	
	11. Other employee salaries and wages	11.						
	12. Pension plans, employee benefits	12.						
	13. Professional fees	13.						
	14. Interest	14.						
	15. Taxes	15.	847	762	402	360	-445	-402
	16. Depreciation and depletion	16.						
	17. Occupancy	17.						
	18. Other expenses	18.						
	19. Contributions, gifts, grants paid	19.	93,255		100,060		6,805	
	20. **Total expenses and disbursements.** Add lines 10 through 19	20.	111,589	762	129,852	360	18,263	-402
	21. **Net Income (If negative investment activity, enter -0-)**	21.	-49,050	61,777	34,684	164,176	83,734	102,399
Taxes	22. Excise Tax	22.		618		1,642		1,024
	23. Section 511 Tax	23.						
	24. Subtitle A income tax	24.						
	25. **Total Taxes**	25.		618		1,642		1,024
Due / Refund	26. Estimates and overpayments credited	26.		836		620		-216
	27. Foreign tax withheld	27.						
	28. Other Payments	28.						
	29. **Total payments and credits**	29.		836		620		-216
	30. **Balance due / (Overpayment)**	30.		-218		1,022		1,240
	31. Overpayment credited to next year	31.		218				-218
	32. Penalty	32.						
	33. **Net due / (Refund)**	33.		0		1,022		1,022
Other	34. Total assets	34.	1,590,009		1,624,690		0	
	35. Total liabilities	35.	0		0		0	
	36. **Net assets**	36.	1,590,009		1,624,690		0	

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Form **990T** | **Two Year Comparison Report** | **2012 & 2013**

For calendar year 2013, or tax year beginning , ending

Name: TWYMAN MEMORIAL
FIRST NAT BANK OF OMAHA, TTEE

Taxpayer Identification Number: 36-3556770

Section	Line		2012	2013	Differences
Revenue	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.			
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.			
	11. **Total trade or business income.** Combine lines 1 through 10	11.			
Expenses	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.			
	18. Charitable contributions	18.			
	19. Depreciation and Depletion	19.			
	20. Contributions to deferred compensation plans	20.			
	21. Employee benefit programs	21.			
	22. Other deductions	22.			
	23. **Total deductions.** Add lines 12 through 22	23.			
	24. **Taxable income before NOL.** Subtract line 23 from 11	24.			
	25. Net operating loss deduction	25.			
	26. Specific deduction	26.	1,000	1,000	
	27. **Unrelated business taxable income.**	27.	-1,000	-1,000	
Tax & Credits	28. Income tax (corporate or trust)	28.			
	29. Proxy tax	29.			
	30. Alternative minimum tax	30.			
	31. **Total taxes**	31.			
	32. Other credits	32.			
	33. General business credit	33.			
	34. Credit for prior year minimum tax	34.			
	35. **Total credits**	35.			
	36. **Net tax after credits**	36.			
	37. Recapture taxes	37.			
	38. **Total Taxes**	38.			
Due/Refund	39. Prior year overpayment and estimated tax payments	39.			
	40. Payment made with extension	40.			
	41. Backup withholding and foreign withholding	41.			
	42. Other payments	42.			
	43. **Total payments**	43.			
	44. **Balance due/(Overpayment)**	44.			
	45. Overpayment applied to next year	45.			
	46. Penalties	46.			
	47. **Total due/(Refund)**	47.			

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Form **990T**

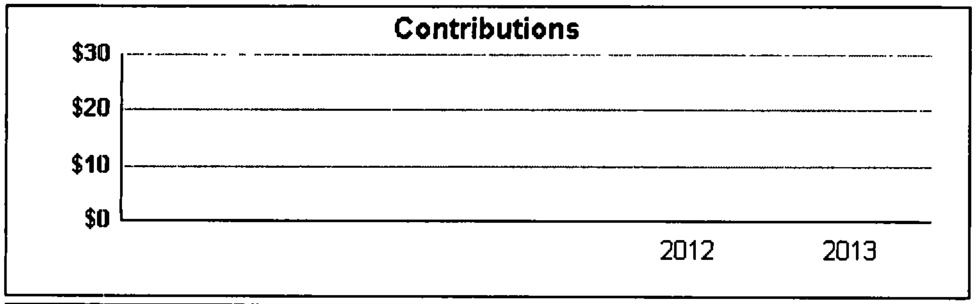
Tax Return History

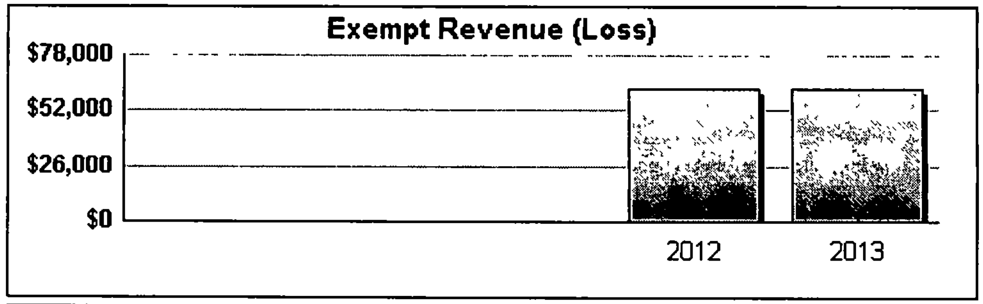
2013

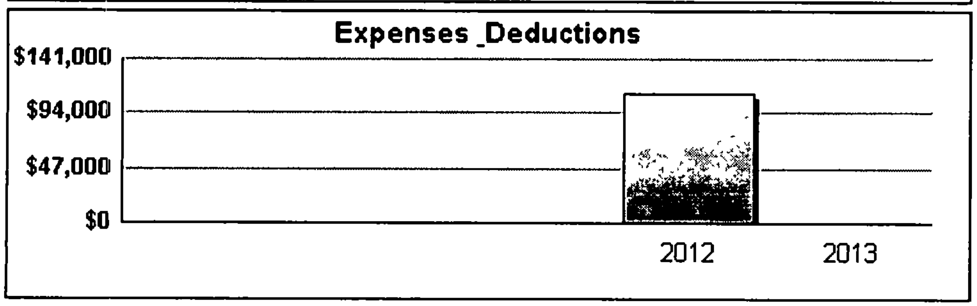
Name TWYMAN MEMORIAL
FIRST NAT BANK OF OMAHA, TTEE

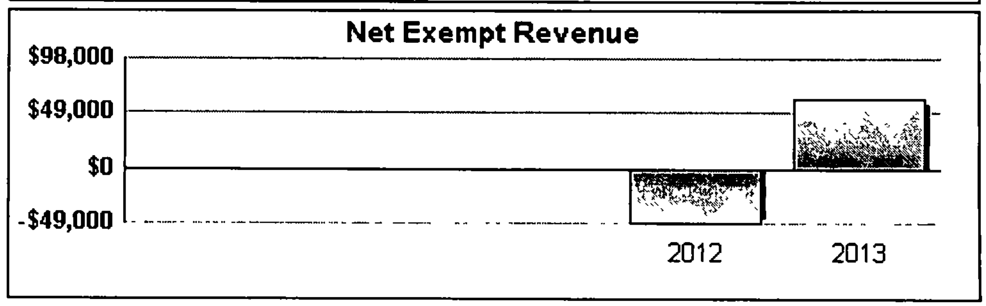
Employer Identification Number 36-3556770

	2009	2010	2011	2012	2013	2014
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
Total trade or business income.						
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Charitable contributions						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						









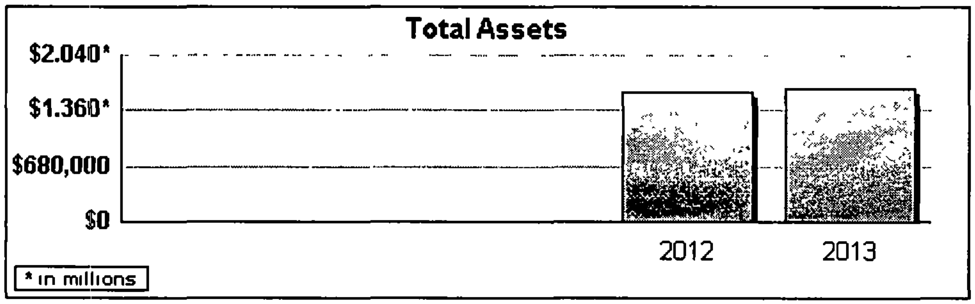
Form 990T Tax Return History 2013

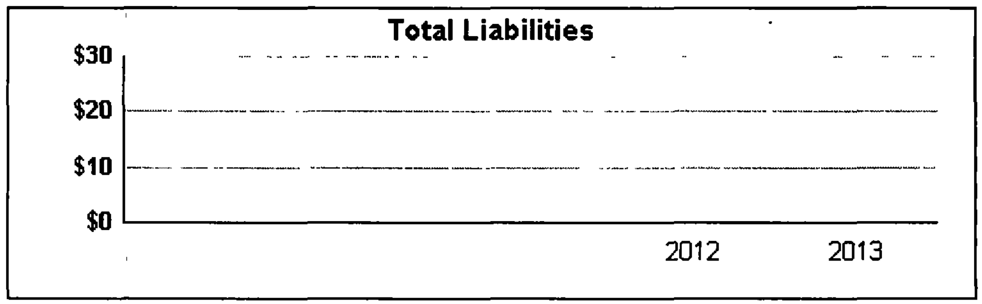
Name: TWYMAN MEMORIAL
FIRST NAT BANK OF OMAHA, TTEE

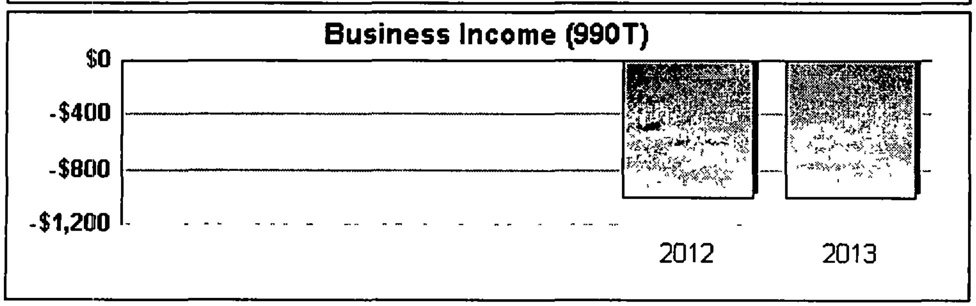
Employer Identification Number: 36-3556770

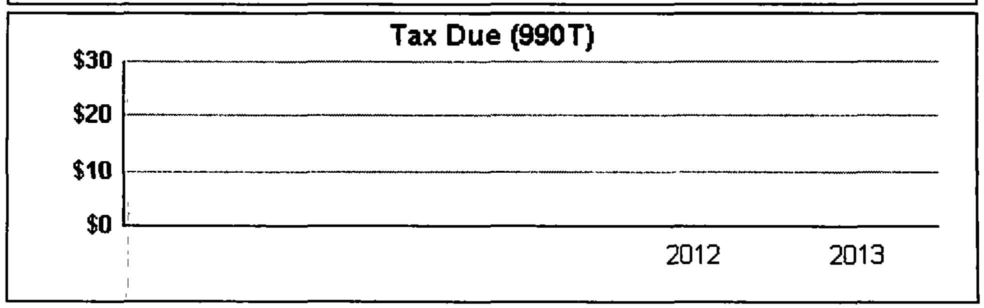
	2009	2010	2011	2012	2013	2014
Other deductions						
Net operating loss deduction						
Specific deduction				1,000	1,000	
Income after expense and deductions				-1,000	-1,000	
Income tax (corporate or trust)						
Other taxes						
Total taxes						
General business credit						
Other credits						
Net tax after credits						
Estimated tax payments						
Other payments						
Balance due/Overpayment						

* Income shown net of expenses









Federal Statements

Taxable Dividends from Securities

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	US Obs ($ or %)
DIVIDENDS	$ 38,059		14		
SHORT TERM CAP GAIN DIV	6,799		14		
Total	$ 44,858				