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

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

Name of foundation FIRST CITIZENS NATL BANK CHARITABLE FDN, INC.	A Employer identification number 42-1451615
Number and street (or P O box number if mail is not delivered to street address) Room/suite 2601 4TH STREET SW, PO BOX 1708	B Telephone number (see the instructions) (641) 423-1600
City or town, state or province, country, and ZIP or foreign postal code MASON CITY IA 50402-1708	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, column (c), line 16)* ► $ 1,197,910. 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))*

		(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 (att sch)	350,000.			
	2 Ck ► ☐ if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	34,511.	34,511.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		10,546.		
	8 Net short-term capital gain			381.	
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule) LITIGATION RECEIPT	140.			
	12 **Total.** Add lines 1 through 11	384,651.	45,057.	381.	
OPERATING AND ADMINISTRATIVE EXPENSES	13 Compensation of officers, directors, trustees, etc	6,000.	3,000.		3,000.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach sch) L-16b Stmt	720.	720.		
	c Other prof fees (attach sch) L-16c Stmt	4,640.	4,640.		
	17 Interest				
	18 Taxes (attach schedule)(see instrs) See Line 18 Stmt	1,033.	1,033.		
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 **Total operating and administrative expenses.** Add lines 13 through 23	12,393.	9,393.		3,000.
	25 Contributions, gifts, grants paid	401,350.			401,350.
	26 **Total expenses and disbursements.** Add lines 24 and 25	413,743.	9,393.		404,350.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-29,092.			
	b Net investment income (if negative, enter -0-)		35,664.		
	c Adjusted net income (if negative, enter -0-)			381.	

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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	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash — non-interest-bearing	399,352.	4,589.	4,593.
	2 Savings and temporary cash investments	31,457.	53,269.	53,269.
	3 Accounts receivable ►			
	Less: allowance for doubtful accounts ►			
	4 Pledges receivable ►			
	Less: allowance for doubtful accounts ►			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch) ►			
	Less: allowance for doubtful accounts ►			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule) L-10b Stmt	263,955.	399,985.	477,560.
	c Investments — corporate bonds (attach schedule) L-10c Stmt	164,053.	286,895.	281,103.
	11 Investments — land, buildings, and equipment: basis ►			
	Less accumulated depreciation (attach schedule) ►			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule) L-13 Stmt	200,178.	297,699.	381,385.
	14 Land, buildings, and equipment: basis ►			
	Less accumulated depreciation (attach schedule) ►			
	15 Other assets (describe ► L-15 Stmt)	1,988.	0.	0.
	16 Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I)	1,060,983.	1,042,437.	1,197,910.
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ►)			
	23 Total liabilities (add lines 17 through 22)			
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 ► X and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund	1,060,983.	1,042,437.	
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	1,060,983.	1,042,437.	
	31 Total liabilities and net assets/fund balances (see instructions)	1,060,983.	1,042,437.	

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	1,060,983.
2	Enter amount from Part I, line 27a	2	-29,092.
3	Other increases not included in line 2 (itemize) ► CAPITAL GAIN	3	10,546.
4	Add lines 1, 2, and 3	4	1,042,437.
5	Decreases not included in line 2 (itemize) ►	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	1,042,437.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a	ASTRAZENECA PLC SPON	P	12/16/11	12/03/13
b	BCE INC COM	P	12/16/11	01/14/13
c	BCE INC COM	P	12/16/11	09/16/13
d	BRISTOL MYERS SQUIBB CO COM	P	12/16/11	06/04/13
e	See Columns (a) thru (d)			

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	2,423.		1,968.	455.
b	3,361.		3,149.	212.
c	1,562.		1,543.	19.
d	6,469.		4,809.	1,660.
e	See Columns (e) thru (h)		273,089.	8,200.

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

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a				455.
b				212.
c				19.
d				1,660.
e	See Columns (i) thru (l)			8,200.

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	10,546.
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	381.

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 (column (b) divided by column (c))
2012	329,546.	847,337.	0.388920
2011	376,153.	822,052.	0.457578
2010	349,095.	827,464.	0.421885
2009	308,263.	888,901.	0.346791
2008	488,679.	1,395,161.	0.350267

2	**Total** of line 1, column (d)	2	1.965441
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	0.393088
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,122,660.
5	Multiply line 4 by line 3	5	441,304.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	357.
7	Add lines 5 and 6	7	441,661.
8	Enter qualifying distributions from Part XII, line 4	8	404,350.

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)

1 a	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 instrs)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► ☐ and enter 1% of Part I, line 27b			1	713.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (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	713.
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	713.
6	Credits/Payments				
a	2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a	656.		
b	Exempt foreign organizations — tax withheld at source	6 b			
c	Tax paid with application for extension of time to file (Form 8868)	6 c			
d	Backup withholding erroneously withheld	6 d			
7	Total credits and payments. Add lines 6a through 6d			7	656.
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	57.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ►			10	0.
11	Enter the amount of line 10 to be: **Credited to 2014 estimated tax** ►	0.	**Refunded** ►	11	

Part VII-A Statements Regarding Activities

			Yes	No
1 a	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?	1 a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1 b		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?	1 c		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
4 a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4 a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4 b		X
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, column (c), and Part XV*	7	X	
8 a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► ________			
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*	8 b		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 ► FIRST CITIZENS TRUST COMPANY Telephone no. ► (641) 422-1600

Located at ► 2601 4TH STREET SW MASON CITY IA ZIP + 4 ► 50401

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

			Yes	No
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

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

				Yes	No
1 a	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)?		1 b		
	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?		1 c		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 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.)		2 b		
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__ .				
3 a	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.)*		3 b		
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4 a		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?		4 b		X

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

5 a 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)? **5 b**

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? ☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53 4945-5(d).

6 a 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? **6 b** No: X

If 'Yes' to 6b, file Form 8870.

7 a 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? **7 b**

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
PATRICIA A. TOMSON PO BOX 1708 MASON CITY IA 50402	EXEC DIRECTOR 2.00	6,000.	0.	0.
O. JAY TOMSON PO BOX 1708 MASON CITY IA 50402	PRESIDENT 1.00	0.	0.	0.
GORDON ANDERSON 501 MAIN ST OSAGE IA 50461	DIRECTOR 1.00	0.	0.	0.
See Information about Officers, Directors, Trustees, Etc		0.	0.	0.

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

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

Total number of other employees paid over $50,000 ► None

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 ►		None

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 GRANTS PAID TO NONPROFIT ORGANIZATIONS THAT MEET ESTABLSIHED CRITERIA.	401,350.
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 NONE	0.
2	
All other program-related investments See instructions.	
3	
Total. Add lines 1 through 3 ►	None

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	1,073,366.
b	Average of monthly cash balances	1b	66,390.
c	Fair market value of all other assets (see instructions)	1c	0.
d	**Total** (add lines 1a, b, and c)	1d	1,139,756.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,139,756.
4	Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	17,096.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,122,660.
6	**Minimum investment return.** Enter 5% of line 5	6	56,133.

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	56,133.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	713.		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	713.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	55,420.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	55,420.
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	55,420.

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	404,350.
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	404,350.
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	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	404,350.

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					55,420.
2 Undistributed income, if any, as of the end of 2013					
a Enter amount for 2012 only				0.	
b Total for prior years 20 ___, 20 ___, 20 ___					
3 Excess distributions carryover, if any, to 2013.					
a From 2008	488,900.				
b From 2009	308,407.				
c From 2010	349,511.				
d From 2011	376,350.				
e From 2012	288,387.				
f **Total** of lines 3a through e		1,811,555.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► $ 404,350.					
a Applied to 2012, but not more than line 2a					
b Applied to undistributed income of prior years (Election required — see instructions)					
c Treated as distributions out of corpus (Election required — see instructions)					
d Applied to 2013 distributable amount					55,420.
e Remaining amount distributed out of corpus		348,930.			
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		2,160,485.			
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					
d Subtract line 6c from line 6b. Taxable amount — see instructions			0.		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount — see instructions				0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014					0.
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)		488,900.			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		1,671,585.			
10 Analysis of line 9:					
a Excess from 2009	308,407.				
b Excess from 2010	349,511.				
c Excess from 2011	376,350.				
d Excess from 2012	288,387.				
e Excess from 2013	348,930.				

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 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
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).)

O. JAY TOMSON

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.

NOT APPLICABLE

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 (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 of the person to whom applications should be addressed

PATRICIA A. TOMSON
FIRST CITIZENS CHARITABLE FOUNDATION, INC. PO BOX 1708
MASON CITY IA 50402 (641) 422-1600

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

SEE ATTACHED APPLICATION FORMS.

c Any submission deadlines:

APPLICATIONS ARE REVIEWED QUARTERLY.

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

SEE CRITERIA INCLUDED IN THE APPLICATION FORM ATTACHED.

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				
CARING PREGNANCY CENTER 830 15TH STREET SW MASON CITY IA 50401	NONE	PUBLIC CHARITY	CARENET CONFERENCE	1,200.
CASA OF NORTH IOWA 220 N WASHINGTON MASON CITY IA 50401	NONE	PUBLIC CHARITY	RETENTION AND TRAINING OF VOLUNTEERS	1,000.
CEDAR RIVER JEWEL REC & FINE ARTS PO BOX 82 OSAGE IA 50461	NONE	PUBLIC CHARITY	CAPITAL PROJECT	50,000.
CHARLES MACNIDER MUSEUM 303 2ND STREET SE MASON CITY IA 50401	NONE	PUBLIC CHARITY	REPAIR AND UPDATE FACILITY	1,000.
CITY OF CHARLES CITY 105 MILWAUKEE MALL CHARLES CITY IA 50616	NONE	PUBLIC CHARITY	RIVERFRONT DEVELOPMENT	10,000.
CLARION PARTNERSHIP FOR GROWTH INC 302 SOUTH MAIN STREET CLARION IA 50525	NONE	PUBLIC CHARITY	PURCHASE AND RENOVATE CLARION THEATRE	12,500.
COMMUNITY KITCHEN OF NORTH IOWA 606 NORTH MONROE MASON CITY IA 50401	NONE	PUBLIC CHARITY	FOOD FOR NEEDY FAMILIES	1,200.
COMMUNITY KITCHEN OF NORTH IOWA 606 NORTH MONROE MASON CITY IA 50401	NONE	PUBLIC CHARITY	CAPITAL PROJECT	1,250.
COMMUNITY POLICING ADVISORY BOARD 78 SOUTH GEORGIA MASON CITY IA 50401	NONE	PUBLIC CHARITY	MATIONAL NIGHT OUT	1,000.
See Line 3a statement				322,200.
Total ► 3a				401,350.
b Approved for future payment				
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	34,511.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				34,511.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 34,511.

(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.)

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	1 a (1)		X
(2) Other assets	1 a (2)		X
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1 b (1)		X
(2) Purchases of assets from a noncharitable exempt organization	1 b (2)		X
(3) Rental of facilities, equipment, or other assets	1 b (3)		X
(4) Reimbursement arrangements	1 b (4)		X
(5) Loans or loan guarantees	1 b (5)		X
(6) Performance of services or membership or fundraising solicitations	1 b (6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c		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

2 a 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

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

Patricia A Tomson — 5/8/14 — EXECUTIVE DIRECTOR

Signature of officer or trustee — Date — Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Timothy J. Schupick, CPA		05/07/14		P00194748

Firm's name ► Schupick & Associates PC — Firm's EIN ► 42-1449513

Firm's address ► 13 North Federal, Mason City IA 50401 — Phone no (641) 424-5993

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF**
► Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

Name of the organization	Employer identification number
FIRST CITIZENS NATL BANK CHARITABLE FDN, INC.	42-1451615

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

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

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (**1**) $5,000 or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not total to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of $5,000 or more during the year . . . . ► $ ________

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

Name of organization	Employer identification number
FIRST CITIZENS NATL BANK CHARITABLE FDN, INC.	42-1451615

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FIRST CITIZENS NATIONAL BANK 2601 4TH STREET SW MASON CITY IA 50401	$ 350,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Form 990-PF, Page 1, Part I, Line 18
Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
FOREIGN TAXES	16.	16.		
FEDERAL EXCISE TAXES	1,017.	1,017.		
Total	1,033.	1,033.		

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income
Columns (a) thru (d)

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
BRISTOL MYERS SQUIBB CO COM	P	12/16/11	07/03/13
CENTURYLINK INC	P	12/16/11	02/15/13
GLAXOSMITHKLINE PLC SPON ADR	P	12/16/11	04/18/13
HEINZ H J CO COM	P	12/16/11	02/15/13
ELI LILLY & CO	P	12/16/11	05/07/13
NATIONAL GRID PLC GBP SPONS	P	12/16/11	09/13/13
VODAFONE GROUP PLC	P	12/16/11	12/03/13
WINDSTREAM CORP COM	P	12/16/11	06/04/13
PIMCO TOTAL RETURN FUND	P	12/10/12	12/11/13
FEDERATED ULTRA SHORT BOND FUND	P	09/28/11	01/16/13
FEDERATED ULTRA SHORT BOND FUND	P	09/28/11	03/06/13
FEDERATED ULTRA SHORT BOND FUND	P	09/28/11	06/25/13
ISHARE MSCI EAFE FUND	P	01/28/11	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/30/09	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/30/10	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/29/11	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/29/11	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/28/06	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/28/05	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/28/04	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/30/10	01/30/13
PIMCO TOTAL RETURN FUND	P	12/11/13	12/11/13
TWEEDY BROWNE GLOBAL VALUE	P	12/27/12	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/27/12	01/30/13
TWEEDY BROWNE GLOBAL VALUE	P	12/27/12	01/30/13

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income
Columns (e) thru (h)

(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)
3,894.		3,159.	735.
8,940.		10,464.	-1,524.
3,117.		2,819.	298.
14,081.		10,960.	3,121.
6,214.		5,296.	918.
1,290.		1,121.	169.

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income Continued
Columns (e) thru (h)

(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)
2,481.		1,848.	633.
1,716.		2,365.	-649.
803.		0.	803.
60,000.		59,838.	162.
100,000.		99,834.	166.
25,000.		24,986.	14.
3,849.		3,795.	54.
1,255.		1,089.	166.
164.		160.	4.
825.		736.	89.
1,107.		988.	119.
23,566.		21,737.	1,829.
1,090.		1,179.	-89.
15,934.		15,152.	782.
757.		738.	19.
153.		0.	153.
671.		641.	30.
138.		132.	6.
4,244.		4,052.	192.
Total		273,089.	8,200.

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income
Columns (i) thru (l)

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (column (h) gain minus column (k), but not less than -0-) or losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
			735.
			-1,524.
			298.
			3,121.
			918.
			169.
			633.
			-649.
			803.
			162.
			166.
			14.
			54.
			166.
			4.
			89.
			119.
			1,829.

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income Continued
Columns (i) thru (l)

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (column (h) gain minus column (k), but not less than -0-) **or** losses (from column (h))
(i) Fair Market Value as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of column (i) over column (j), if any	
			-89.
			782.
			19.
			153.
			30.
			6.
			192.
Total			8,200.

Form 990-PF, Page 6, Part VIII, Line 1
Information about Officers, Directors, Trustees, Etc.

(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
Person . . [X] Business . [ ] CATHERINE ROTTINGHAUS 300 MAIN ST CHARLES CITY IA 50616	DIRECTOR 1.00	0.	0.	0.
Person . . [X] Business . [ ] MARTI RODAMAKER PO BOX 1708 MASON CITY IA 50402	DIRECTOR 1.00	0.	0.	0.
Person . . [X] Business . [ ] KRISTINE SCHULTZ PO BOX 1708 MASON CITY IA 50402	DIRECTOR 1.00	0.	0.	0.
Total		0.	0.	0.

Form 990-PF, Page 11, Part XV, line 3a
Line 3a statement

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	Person or Business Checkbox Amount
a Paid during the year				
COMPREHENSIVE SYSTEMS INC 1453 4TH STREET SE MASON CITY IA 50401	NONE	PUBLIC CHARITY	ELEVATOR REPAIR	Person or Business X 5,000.
CONSUMER CREDIT COUNSELING SERVICES OF NE IA 404 SOUTH MONROE MASON CITY IA 50401	NONE	PUBLIC CHARITY	CREDIT COUNSELING SERVICES	Person or Business X 2,500.
CUB CADET CHILDHOOD CENTER 1441 GULL STREET LATIMER IA 50452	NONE	PUBLIC CHARITY	PLAYGROUND RESURFACING	Person or Business X 2,000.
FRANCIS LAUER YOUTH SERVICES 50 NORTH EISENHOWER MASON CITY IA 50401	NONE	PUBLIC CHARITY	CHARACTER COUNTS EDUCATION PROGRAM	Person or Business X 750.
FRANKLIN GENERAL HOSPITAL FDN 1720 CENTRAL AVENUE EAST HAMPTON IA 50441	NONE	PUBLIC CHARITY	HOSPITAL REMODELING PROJECT	Person or Business X 6,000.
GOOD SHEPHERD HEALTH CENTER 304 3RD STREET NE MASON CITY IA 50401	NONE	PUBLIC CHARITY	TELEPHONE REASSURANCE	Person or Business X 1,000.
GROW ROCKFORD TOGETHER ASSN 114 WEST MAIN AVE ROCKFORD IA 50468	NONE	PUBLIC CHARITY	SUMMER DAY CAMP	Person or Business X 1,000.
HABITAT FOR HUMANITY OF NCI 517 1ST STREET NW MASON CITY IA 50401	NONE	PUBLIC CHARITY	NEW FACILITY	Person or Business X 8,000.
IOWA COLLEGE FOUNDATION 505 5TH AVE STE 1034 DES MOINES IA 50309	NONE	PUBLIC CHARITY	SCHOLARSHIP PROGRAM	Person or Business X 6,000.
KANAWHA FIREFIGHTERS ASSN 121 NORTH MAIN STREET KANAWHA IA 50447	NONE	PUBLIC CHARITY	THERMAL IMAGING CAMERS	Person or Business X 1,000.
LUTHER COLLEGE 700 COLLEGE DRIVE DECORAH IA 52101	NONE	PUBLIC CHARITY	SCHOLARSHIP FUND	Person or Business X 60,000.
LUTHERAN SOCIAL SERVICES 2502 SOUTH JEFFERSON MASON CITY IA 50401	NONE	PUBLIC CHARITY	FAMILIES TOGETHER PROGRAM	Person or Business X 2,500.
LUTHERAN SUMMER MUSIC PROGRAM 122 W FRANKLIN AVE MINNEAPOLIS MN 55404	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or Business X 1,000.
MASON CITY FOUNDATION 318 S PENNSYLVANIA MASON CITY IA 50401	NONE	PUBLIC CHARITY	OPERATING EXPENSES	Person or Business X 5,000.
MASON CITY YMCA 1840 S MONROE MASON CITY IA 50401	NONE	PUBLIC CHARITY	CAPITAL FUND	Person or Business X 25,000.

Form 990-PF, Page 11, Part XV, line 3a Continued
Line 3a statement

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	Person or Business Checkbox Amount
a *Paid during the year*				
MASON CITY PUBLIC LIBRARY 225 2ND STREET SE MASON CITY IA 50401	NONE	PUBLIC CHARITY	SPONSOR LIVE MUSIC	Person or Business X 4,000.
MERCY MEDICAL CENTER FOUNDATION 1000 4TH STREET SW MASON CITY IA 50401	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or Business X 2,000.
NEWMAN CATHOLIC SCHOOL FDN 2445 19TH STREET SW MASON CITY IA 50401	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or Business X 500.
NORTHERN LIGHTS ALLIANCE FOR HOMELESS 2 SOUTH ADAMS MASON CITY IA 50401	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or Business X 500.
NO IOWA AREA COMM COLLEGE FDN 500 COLLEGE MASON CITY IA 50401	NONE	PUBLIC CHARITY	PERFORMING ARTS SPONSORSHIP	Person or Business X 6,750.
NORTH IA AREA COUNCIL OF GOVTS 525 6TH STREET SE MASON CITY IA 50401	NONE	PUBLIC CHARITY	EMERGENCY HOUSING REPAIRS	Person or Business X 5,000.
NORTH IOWA BAND FESTIVAL 9 NORTH FEDERAL MASON CITY IA 50401	NONE	PUBLIC CHARITY	SPONSOR PARADE	Person or Business X 5,000.
NORTH IOWA FAIR ASSOCIATION 3700 4TH STREET SW MASON CITY IA 50401	NONE	PUBLIC CHARITY	SPONSORSHIP PROGRAM	Person or Business X 7,500.
OSAGE COMMUNITY SCHOOLS 820 SAWYER DRIVE OSAGE IA 50461	NONE	PUBLIC CHARITY	COMPUTER PURCHASE	Person or Business X 15,000.
PHEASANTS FOREVER INDUSTRIAL DRIVE FOREST CITY IA 50436	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or Business X 1,000.
ROCKWELL AQUATIC CENTER PO BOX 446 ROCKWELL IA 50469	NONE	PUBLIC CHARITY	BATH HOUSE IMPROVEMENTS	Person or Business X 2,000.
STEBENS CHILDRENS THEATRE 616 NORTH DELAWARE MASON CITY IA 50401	NONE	PUBLIC CHARITY	CAPITAL IMPROVEMENTS	Person or Business X 500.
UNIVERSITY OF IOWA 1 JESSUP HALL IOWA CITY IA 52242	NONE	PUBLIC CHARITY	ADVANCED PLACEMENT ACADEMY	Person or Business X 1,000.
THE WORLD FOOD PRIZE FOUNDATION 1700 RUAN CENTER DES MOINES IA 50309	NONE	PUBLIC CHARITY	RESTORATION OF OLD DES MOINES PUBLIC LIBRARY	Person or Business X 10,000.
YOUTH FOR CHRIST 2210 SOUTH FEDERAL MASON CITY IA 50401	NONE	PUBLIC CHARITY	BASIC FINANCIAL EDUCATION PROJECT	Person or Business X 15,000.

Form 990-PF, Page 11, Part XV, line 3a Continued

Line 3a statement

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	Person or Business Checkbox Amount
a *Paid during the year*				
WRIGHT CO DISTRICT JUN FAIR 901 SE 1ST ST EAGLE GROVE IA 50533	NONE	PUBLIC CHARITY	SPONSORSHIP	Person or Business X 12,500.
STACYVILLE COMM NURSING HOME 413 S BROAD ST STACYVILLE IA 50476	NONE	PUBLIC CHARITY	GENERAL OPERATING	Person or Business X 2,000.
MORA HIGH SCHOOL BOOSTERS 400 MAPLE AVE E MORA MN 55051	NONE	PUBLIC CHARITY	GENERAL OPERATING	Person or Business X 1,000.
FRANKLIN COUNTY R.A.C.E 1008 CENTRAL AVE WEST HAMPTON IA 50441	NONE	PUBLIC CHARITY	GENERAL OPERATING	Person or Business X 10,000.
CITY OF FLOYD 617 MONROE ST FLOYD IA 50435	NONE	PUBLIC CHARITY	EQUIPMENT	Person or Business X 2,000.
CHICKASAW PUBLIC HEALTH 260 EAST PROSPECT NEW HAMPTON IA 50659	NONE	PUBLIC CHARITY	MENTORING PROGRAM	Person or Business X 2,000.
CHARLES CITY ARTS CENTER 301 N JACKSON ST CHARLES CITY IA 50616	NONE	PUBLIC CHARITY	EQUIPMENT	Person or Business X 3,500.
CHICKASAW ATHLETIC BOOSTERS 215 S 1ST STREET NEW HAMPTON IA 50659	NONE	PUBLIC CHARITY	CAPITAL IMPROVEMENTS	Person or Business X 5,600.
CHARLES CITY FOSTER GRANDPARENTS 624 N MAIN ST CHARLES CITY IA 50616	NONE	PUBLIC CHARITY	GENERAL OPERATING	Person or Business X 2,000.
MASON CITY FIRE DEPT 78 S GEORGIA AVE MASON CITY IA 50401	NONE	PUBLIC CHARITY	EQUIPMENT	Person or Business X 1,500.
MASON CITY NOON LIONS 1519 4TH ST SW MASON CITY IA 50401	NONE	PUBLIC CHARITY	EQUIPMENT	Person or Business X 2,000.
KINNEY PIONEER MUSEUM MUNICIPAL AIRPORT HWY 122 W MASON CITY IA 50401	NONE	PUBLIC CHARITY	RESTORATION	Person or Business X 2,000.
CHARLES CITY CIVIC FOUNDATION 117 N JACKSON ST CHARLES CITY IA 50616	NONE	PUBLIC CHARITY	COMMUNITY RESTORATION	Person or Business X 2,000.
CITY OF KANAWHA 110 W 2ND ST KANAWHA IA 50447	NONE	PUBLIC CHARITY	CAPITAL IMPROVEMENTS	Person or Business X 2,000.
FEED MY STARVING CHILDREN 401 93RD AVE NW COON RAPIDS MN 55433	NONE	PUBLIC CHARITY	SUPPLIES	Person or Business X 2,500.

Form 990-PF, Page 11, Part XV, line 3a Continued
Line 3a statement

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	Person or Business Checkbox / Amount
***a** Paid during the year*				
CERRO GORDO COUNTY FREE HEALTH CARE 1327 6TH ST SW MASON CITY IA 50401	NONE	PUBLIC CHARITY	EQUIPMENT	Person or Business [X] 3,000.
KANABEC COUNTY FAIR ASSOC 2775 215TH AVE MORA MN 55051	NONE	PUBLIC CHARITY	SPONSORSHIP	Person or Business [X] 1,050.
MASON CITY HIGH SCHOOL 1700 4TH ST SE MASON CITY IA 50401	NONE	PUBLIC CHARIT	SUMMER MUSICAL	Person or Business [X] 1,000.
KANABEC STATE BANK 730 FOREST AVE EAST MORA MN 55051	NONE	PUBLIC CHARITY	SPONSORSHIP	Person or Business [X] 1,000.
WRIGHT ON THE PARK 103 E STATE ST MASON CITY IA 50401	NONE	PUBLIC CHARITY	RESTORATION	Person or Business [X] 1,500.
THE SALVATION ARMY 747 VILLAGE GREEN DR MASON CITY IA 50401	NONE	PUBLIC CHARITY	DAY CARE CENTER	Person or Business [X] 1,000.
FRIENDS OF PARKER'S WOODS 10 1ST ST NW MASON CITY IA 50401	NONE	PUBLIC CHARITY	PLAYGROUND EQUIPMENT	Person or Business [X] 1,500.
CLEAR LAKE CHAMBER OF COMMERCE 205 MAIN AVE CLEAR LAKE IA 50428	NONE	PUBLIC CHARITY	SPONSORSHIP	Person or Business [X] 2,500.
NEW HAMPTON ROTARY CLUB PO BOX 445 NEW HAMPTON IA 50659	NONE	PUBLIC CHARITY	WONDERLAND PROJECT	Person or Business [X] 2,500.
THE JOLLY RANCHERS 4-H 26925 GASTON AVE GLENWOOD IA 51534	NONE	PUBLIC CHARITY	FAIR KIDS SHOW	Person or Business [X] 1,000.
CEDAR RIVER COMPLEX 809 SAWYER DRIVE OSAGE IA 50461	NONE	PUBLIC CHARITY	GENERAL OPERATING	Person or Business [X] 1,000.
OPPORTUNITY VILLAGE 1200 N 9TH STREET W CLEAR LAKE IA 50428	NONE	PUBLIC CHARITY	GENERAL OPERATING	Person or Business [X] 5,000.
VISIT MASON CITY, INC. 2021 4TH ST SW MASON CITY IA 50401	NONE	PUBLIC CHARITY	SPONSORSHIP	Person or Business [X] 5,000.
IGNITE CLEAR LAKE 205 MAIN AVE CLEAR LAKE IA 50428	NONE	PUBLIC CHARITY	GENERAL OPERATING	Person or Business [X] 5,000.
GIRL SCOUTS OF GREATER IOWA 10715 HICKMAN RD DES MOINES IA 50322	NONE	PUBLIC CHARITY	HEALTHY GIRLS PROJECT	Person or Business [X] 1,000.

Form 990-PF, Page 11, Part XV, line 3a Continued
Line 3a statement

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	Person or Business Checkbox Amount
a Paid during the year				
CENTRAL PRESCHOOL 601 MILWAUKEE ST CHARLES CITY IA 50616	NONE	PUBLIC CHARITY	SCHOLARSHIPS	Person or [ ] Business [X] 2,500.
FOUR OAKS 980 S IOWA AVE MASON CITY IA 50401	NONE	PUBLIC CHARITY	CAPITAL IMPROVEMENTS	Person or [ ] Business [X] 25,500.
NORTH IOWA VOCATIONAL CENTER 1225 S HARRISON AVE MASON CITY IA 50401	NONE	PUBLIC CHARITY	EMPLOYMENT TRAINING	Person or [ ] Business [X] 2,500.
MORA AREA FOOD PANTRY 214 NW RAILROAD AVE MORA MN 55051	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or [ ] Business [X] 1,000.
CALVARY LUTHERAN CHURCH 7520 GOLDEN VALLEY ROAD GOLDEN VALLEY MN 55427	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or [ ] Business [X] 1,000.
CHARLES CITY BOOSTER CLUB 1 COMET LANE CHARLES CITY IA 50616	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or [ ] Business [X] 1,000.
ZION LUTHERAN CHURCH 112 N 4TH ST CLEAR LAKE IA 50428	NONE	PUBLIC CHARITY	MATCHING GIFT	Person or [ ] Business [X] 550.
Total				322,200.

Form 990-PF, Page 1, Part I
Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SCHUPICK & ASSOC, PC	TAX PREPARATION	720.	720.		
Total		720.	720.		

Form 990-PF, Page 1, Part I
Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FIRST CITIZENS TRUST CO.	TRUSTEE	4,640.	4,640.		
Total		4,640.	4,640.		

Form 990-PF, Page 2, Part II, Line 10b
L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year Book Value	End of Year Fair Market Value
ABBVIE	8,283.	11,249.
ALTRIA GROUP INC	12,100.	14,934.
AMERICAN ELEC PWR INC	3,036.	3,459.
ASTAZENECA PLC	10,295.	13,002.
AT&T INC	13,675.	14,732.
BCE INC COM	3,675.	3,810.
BERKSHIRE HATHAWAY INC	21,823.	29,640.
BRISTOL MYERS SQUIBB CO	2,548.	3,774.
CHEVRON CORPORATION	2,296.	3,123.
COCA COLA	2,608.	3,305.
CONOCO PHILLIPS	12,277.	15,402.
DOMINION RESOURCES INC	6,105.	7,310.
DUKE ENERGY HOLDINGS	11,110.	11,663.
HEALTHCARE REIT INC	6,153.	5,678.
HCP INC	3,815.	3,305.
JOHNSON & JOHNSON	8,001.	10,533.
KIMBERLY CLARK CORP	6,258.	8,252.
KRAFT FOODS GROUP	12,435.	13,801.
ELI LILLY & CO	2,824.	3,111.
LORILLARD INC	6,526.	8,210.
MCDONALDS CORP	7,456.	7,859.
MERCK & CO	12,227.	14,865.
NATIONAL GRID PLC	10,288.	13,195.
PPL CORP	7,704.	7,853.
PEPSICO INC	2,872.	3,483.
PHILLIP MORRIS INTL INC	6,143.	6,360.
PROCTOR & GAMBLE CO	3,263.	3,826.
REALTY INCOME CORP	4,286.	3,733.
REYNOLDS AMERICAN	10,246.	12,398.
SENIOR HOUSING PPTYS TR	5,120.	4,424.
SOUTHERN CO	11,245.	10,442.
VENTAS INC	3,431.	3,093.
VERIZON COMMUNICATIONS INC	11,019.	13,514.
WELLS FARGO & CO	34,193.	49,940.
WILLIAMS CO INC	5,169.	5,516.
BANK OF AMERICA PREFERRED	49,784.	58,355.
B P AMOCO SPONSORED ADR	11,542.	13,027.
GLAXOSMITHKLINE PLC	9,404.	10,998.
ROYAL DUTCH SHELL PLC	13,106.	13,520.

Form 990-PF, Page 2, Part II, Line 10b Continued
L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year Book Value	End of Year Fair Market Value
TOTAL S. A.	12,369.	14,827.
UNILEVER PLC	2,891.	3,337.
VODAFONE GROUP PLC	10,384.	14,702.
Total	399,985.	477,560.

Form 990-PF, Page 2, Part II, Line 10c
L- 10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year Book Value	End of Year Fair Market Value
MORGAN STANLEY 3.45% BOND	49,750.	52,045.
FEDERATED ULTRA SHORT BOND FUND	29,645.	29,437.
PIMCO TOTAL RETURN FUND	150,000.	143,127.
VANGUARD HIGH YIELD CORPORATE FUND	57,500.	56,494.
Total	286,895.	281,103.

Form 990-PF, Page 2, Part II, Line 13
L-13 Stmt

Line 13 - Investments - Other:	End of Year Book Value	End of Year Fair Market Value
ISHARE S&P MIDCAP 400 GROWTH	15,197.	34,544.
ISHARE S&P MIDCAP 400 VALUE	16,518.	34,869.
ISHARE S&P SMALLCAP 600 BARRA VALUE	17,110.	36,716.
ISHARE S&P SMALLCAP 600 GROWTH	14,501.	37,362.
ETF VANGUARD EMERGING MARKETS	49,616.	43,814.
ISHARES DJ US REAL ESTATE	57,031.	52,041.
ISHARE MSCI EAFE FUND	63,402.	72,798.
ISHARE DOW JONES INTL SELECT DIV IDX	64,324.	69,241.
Total	297,699.	381,385.

Form 990-PF, Page 2, Part II, Line 15
Other Assets Stmt

Line 15 - Other Assets:	Beginning Year Book Value	End of Year Book Value	End of Year Fair Market Value
EX-DIVIDENDS	1,988.	0.	0.
Total	1,988.	0.	0.

APPLICATION PROCEDURE
FOR THE
FIRST CITIZENS NATIONAL BANK CHARITABLE FOUNDATION, INC.

The First Citizens National Bank Charitable Foundation is a corporation established under the Iowa Non-Profit Corporation Act under Chapter 504(A) of the Code of Iowa (1995), and commenced existence on December 27, 1995. The Corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954.

Criteria for Making Grant Determination

1. The Applicant must be a "public charity" within the meaning of Internal Revenue Code Section 501(c)(3) and must submit a copy of IRS letter with Application.

2. The Applicant must demonstrate the feasibility of the project for which the funds will be used and submit a proposed budget for the project.

3. In addition to the foregoing and other factors, whether an application for a grant is favorably considered, and the amount of the grant, depends upon the total number of applicants, the amount requested by each applicant, and the amount of funds available to the First Citizens National Bank Charitable Foundation.

Submitting Applications

Please submit application to a staff member at any of our bank locations:

Alta Vista:	103 South White Avenue – Alta Vista, IA 50603
Charles City:	300 North Main Street – Charles City, IA 50616
Clarion:	315 Central Avenue E – Clarion, IA 50525
Kanawha:	220 North Main Street – Kanawha, IA 50447
Latimer:	119 North Akir Street – Latimer, IA 50452
Mason City:	2601 Fourth Street SW – Mason City, IA 50401
New Hampton:	124 West Main Street – New Hampton, IA 50659
Osage:	501 Main Street – Osage, IA 50461

Or mail to:

Pat Tomson, Executive Director
First Citizens National Bank Charitable Foundation
P.O. Box 1708
Mason City, IA 50402-1708

Application Deadlines

June 1 and November 15

Contents of Applications

Applications will be accepted by submission of the attached Application form delivered to a bank staff member at one of the locations listed above or mailed to the Executive Director. Additional information, including pamphlets or informational documentation, may also be submitted.

FIRST CITIZENS NATIONAL BANK CHARITABLE FOUNDATION, INC.
APPLICATION FOR GRANT FUNDING

Date ______________________________

Applicant ____

Contact Person and Title ____

Mailing Address ____

____

____

Phone ____________________________

Applicant's Status:

__________ City or County __________ Not for Profit Corporation

__________ Business or Corporation __________ Committee/Group/Club

Amount Requested $ ____________________ Total Project Cost $ ____________________

1. Give a brief description of the mission of your organization.

2. Give a brief description of the project for which application is being made, explaining the purpose of this request and specifically what this contribution will be used for.

3. How will the community benefit from this project?

4. Attach a detailed budget for <u>total project</u> for which application is being made. No grants will be considered without project budget.

5. Anticipated completion date of this project?

6. What other funding have you received for this project?

7. What other applications are you making for this project?

8. Is this request specifically targeted to benefit low- to moderate-income individuals?

   If so, what percentage of persons benefiting from this request has **family income** below $47,440?

   Explain how the above number was determined (i.e. specific criteria for qualification).

Completed attached CRA Needs Assessment form? Yes ______ No ______

If this request is granted, could the funds be designated to specifically benefit individuals whose incomes fall below $47,440.00?

See attached CRA Needs Assessment and complete form if appropriate.

Please attach a copy of your IRS 501(c)(3) letter to this Application. No grants will be made without submission of this letter.

Comments and signature of bank staff member receiving application:

Signature of bank staff member ______________________ Date ______________________

CRA Needs Assessment 2013

Organization Name: ______________________________

Contact Person: ______________________ Phone: ______________________

Date: ______________________ E-mail address: ______________________

Give a brief description of the purpose of your organization:

How does your organization address the needs of low- and moderate-income individuals? This would be **household income below $47,440.**

Do you have a method of tracking the income level? If so, how? Please be specific.

What percentage of those served meet this criteria? How was this determined?

What do you consider as the primary need(s) of your community or organization? Examples might be low-income housing: services such as meals, medical care, or mental health; unemployment; or economic development.

How could First Citizens National Bank assist your organization in meeting those needs? Please be specific.