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

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2013

Open to Public Inspection

For calendar year 2013 or tax year beginning**, 2013, and ending****, 20**

Name of foundation THE R. A. BOWEN TRUST		A Employer identification number 58-6032145
Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) 478-718-9584
103 Kittansett Court		
City or town, state or province, country, and ZIP or foreign postal code MACON, GA 31210		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 5,145,673.24	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	

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)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	2,938.65	2,938.65		
4	Dividends and interest from securities	139,828.30	139,828.30		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (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)		0.00		
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)	0.00			
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	142,766.95	142,766.95	0.00	
13	Compensation of officers, directors, trustees, etc.				
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)	3,563.04	1,781.52		1,781.52
b	Accounting fees (attach schedule)				
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions)				
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule)	2,976.00	1,488.00		1,488.00
24	Total operating and administrative expenses. Add lines 13 through 23	6,539.04	3,269.52	0.00	3,269.52
25	Contributions, gifts, grants paid	197,750.00			197,750.00
26	Total expenses and disbursements. Add lines 24 and 25	204,289.04	3,269.52	0.00	201,019.52
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	(61,522.09)			
b	Net investment income (if negative, enter -0-)		139,497.43		
c	Adjusted net income (if negative, enter -0-)			0.00	

9 14

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing				
	2	Savings and temporary cash investments	457,098.51	269,905.61	269,905.61	
	3	Accounts receivable ▶				
		Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)	413,818.81	540,095.69	4,875,767.63	
	c	Investments—corporate bonds (attach schedule)				
	11	Investments—land, buildings, and equipment: basis ▶				
	Less: accumulated depreciation (attach schedule) ▶					
12	Investments—mortgage loans					
13	Investments—other (attach schedule)					
14	Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation (attach schedule) ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	870,917.32	810,001.30	5,145,673.24		
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)	0.00	0.00			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/>					
	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 ▶ <input type="checkbox"/>					
	and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds	373,024.22	373,024.22		
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	2,459,589.55	2,460,095.62		
	29	Retained earnings, accumulated income, endowment, or other funds	(1,961,696.45)	(2,023,218.54)		
30	Total net assets or fund balances (see instructions)	870,917.32	809,901.30			
31	Total liabilities and net assets/fund balances (see instructions)	870,917.32	809,901.30			

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	870,917.32
2	Enter amount from Part I, line 27a	2	(61,522.09)
3	Other increases not included in line 2 (itemize) ▶	3	506.07
4	Add lines 1, 2, and 3	4	809,901.30
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	809,901.30

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				
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)	<div style="display: inline-block; vertical-align: middle;"> { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 } </div>	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8		3	

Part V 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	184,096.95	4,012,310.85	0.0459
2011	157,379.61	3,805,321.92	0.0414
2010	166,124.69	3,655,783.37	0.0454
2009	195,159.66	3,193,035.13	0.0611
2008	220,403.00	3,724,369.07	0.0592

2 Total of line 1, column (d)	2	0.2530
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	0.0506
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	4,510,359.82
5 Multiply line 4 by line 3	5	228,224.21
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,394.97
7 Add lines 5 and 6	7	229,619.18
8 Enter qualifying distributions from Part XII, line 4 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.	8	201,019.52

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	2,790.00
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	
3	Add lines 1 and 2	3	2,790.00
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	2,790.00
6	Credits/Payments:		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	344.00
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	344.00
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	2,446.00
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.00
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax Refunded	11	0.00

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ _____ (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? <i>If "Yes," attach a detailed description of the activities.</i>		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? <i>If "Yes," attach a conformed copy of the changes.</i>		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► GEORGIA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	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)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	X	

Part VII-A Statements Regarding Activities (continued)

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 ▶ <u>rabowentrust.org</u>				
14	The books are in care of ▶ <u>Robert Adger Bowen III</u>	Telephone no. ▶	<u>478-718-9584</u>	
	Located at ▶ <u>103 Kittansett Court, Macon, GA</u>	ZIP+4 ▶	<u>31210</u>	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here. ▶ <input type="checkbox"/>			
	and enter the amount of tax-exempt interest received or accrued during the year ▶	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	Yes	No
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	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)**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)?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).

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? ☐ Yes ☒ No

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? ☐ Yes ☒ No**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
Robert Adger Bowen III 103 Kittansett Ct, Macon, Ga 31210	Trustee	0	0	0
Leslie Bowen Bean 240 Wesley Cir, Macon, Ga 31204	Trustee	0	0	0
Charlotte Bowen Bogle 2884 Ingleside Ave., Macon, Ga 31204	Trustee	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 ☐ 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
Total number of others receiving over \$50,000 for professional services		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
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	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	0.00

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	4,215,592.94
b	Average of monthly cash balances	1b	363,452.56
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	4,579,045.50
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	4,579,045.50
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	68,685.68
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,510,359.82
6	Minimum investment return. Enter 5% of line 5	6	225,517.99

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	225,517.99
2a	Tax on investment income for 2013 from Part VI, line 5	2a	2,789.94
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	2,789.94
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	222,728.05
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	222,728.05
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	222,728.05

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	201,019.52
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	201,019.52
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	201,019.52

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				222,728.05
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			193,870.00	
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	0.00			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 201,019.52				
a Applied to 2012, but not more than line 2a			193,870.00	
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				7,149.52
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	0.00			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.00		
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		0.00		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions			0.00	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				215,578.53
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	0.00			
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				(e) Total
(a) 2013	(b) 2012	(c) 2011	(d) 2010		
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					0.00
b 85% of line 2a	0.00	0.00	0.00	0.00	0.00
c Qualifying distributions from Part XII, line 4 for each year listed					0.00
d Amounts included in line 2c not used directly for active conduct of exempt activities					0.00
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	0.00	0.00	0.00	0.00	0.00
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					0.00
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0.00
b "Endowment" alternative test—enter $\frac{2}{3}$ of minimum investment return shown in Part X, line 6 for each year listed					0.00
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)					0.00
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0.00
(3) Largest amount of support from an exempt organization					0.00
(4) Gross investment income					0.00

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).)

R. A. Bowen, Jr., 5300 Zebulon Rd, Cottage 57, Macon, Ga 31210

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

None

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

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (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:

Robert Adger Bowen III, 103 Kittansett Ct., Macon, Ga - telephone: rabowentrust.org

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

Scholarship application re specific circumstances for request for financial assistance

- c** Any submission deadlines:

June 1

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

Scholastic ability, financial need, good character, geographic area (preference Middle Georgia)

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 <i>Paid during the year</i> SEE ATTACHED				
Total ▶			3a	0.00
b <i>Approved for future payment</i>				
Total ▶			3b	0.00

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					2,939.00	
4 Dividends and interest from securities					139,828.00	
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)			0.00		142,767.00	0.00
13 Total. Add line 12, columns (b), (d), and (e)					13 142,767.00	

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

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

[illegible]

		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.		

[illegible]

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

**Sign
Here**

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

Signature of officer or trustee

5/9/14
Date

TRUSTEE

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

**Paid
Preparer
Use Only**

Print/Type preparer's name
Albert P. Reichert, Jr.

Preparer's signature Albert P. Kuchner

Date 5/9/2014

Check ☒ if self-employed

PTJN
P01559390

Firm's name ▶ Anderson, Walker & Reichert, LLP

Firm's EIN ▶ 58-0553212

Firm's address ► P. O. Box 6497, Macon, Ga 31208-6497

Phone no	478-743-8651
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Schedule B(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

2013

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.**Name of the organization**

THE R. A. BOWEN TRUST

Employer identification number

58-6032145

Organization type (check one):**Filers of:****Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (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 foundationCheck 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 $\frac{1}{3}$ % 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 THE R. A. BOWEN TRUST	Employer identification number 58-6032145
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Trust u/w Lottie F, Bowen 5330 Zebulon Rd Cottage 57 Macon, Ga 31210	\$ 51,637.50	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Trust u/w Lottie F. Bowen 5300 Zebulon Rd Cottage 57 Macon, Ga 31210	\$ 50,593.40	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

58-6032145

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	1250 shares Coca Cola Basis: \$1085.13	\$ 51,637.50	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
2	610 shares Pepsico Basis: \$541.13	\$ 50,593.40	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

Form 990-PF for Year 2013
The R. A. Bowen Trust
ID # 58-6032145

Part 1

Line 16a - Legal Fees \$ 3563.04

Line 23 - Other Expenses

R. A. Bowen, Jr., Trustee (office expenses)

\$ 300.00

Radell Barr

2400.00

Postage/supplies

276.00

\$ 2976.00

\$ 6539.04

**RESIGNATION OF TRUSTEES R. A. BOWEN, JR. AND CHARLES H. YATES, JR.
AND
SELECTION OF SUCCESSOR TRUSTEES
LESLIE B. BEAN AND CHALOTTE B. BOGLE
OF
THE R. A. BOWEN TRUST**

1. **Resignation of Trustees.**

R. A. Bowen, Jr., having been appointed as Trustee on the 7th day of April, 1971, and Charles H. Yates, Jr., having been appointed as Trustee on the 3rd day of December, 1981, and both having served continuously since that time, hereby resign as a Trustee of The R. A. Bowen Trust to be effective January 1, 2014.

2. **Appointment of Trustees.**

Due to the resignations of R. A. Bowen, Jr. and Charles H. Yates, Jr. as Trustees, the remaining Trustee, Robert A. Bowen, III, hereby appoints Leslie B. Bean and Charlotte B. Bogle as Trustees to succeed R.A. Bowen, Jr. and Charles H. Yates, Jr., effective January 1, 2014.

3. **Consent of Trustees to Act.**

Leslie B. Bean and Charlotte B. Bogle, as successor Trustees, in consideration of the trust and confidence reposed in each of them, and the delivery of the trust property, receipt of which is hereby acknowledged, hereby consent to act as Trustees effective January 1, 2014, and covenant to take, hold, manage, and use the trust funds, together with any and all additions to it made in accordance with the terms of the trust, for the purposes set forth, and to exercise their sound discretion fully to accomplish the intent and purposes of the trust.

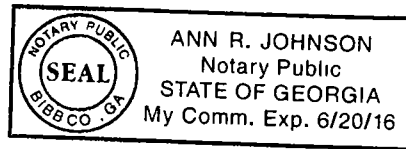
IN WITNESS WHEREOF, the parties have executed this document in duplicate and have

set their hands and seals this 10th day of December, 2013.

Signed, sealed and delivered
by R. A. Bowen, Jr. in the
presence of:

R. A. Bowen, Jr. (SEAL)
R. A. Bowen, Jr., Resigning Trustee

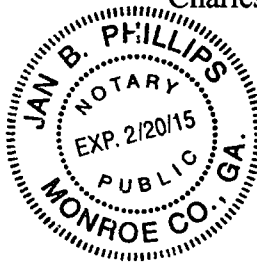
Ann R. Johnson
Notary Public
Notarial Seal



Signed, sealed and delivered
by Charles H. Yates, Jr. in the
presence of:

Charles H. Yates, Jr. (SEAL)
Charles H. Yates, Jr., Resigning Trustee

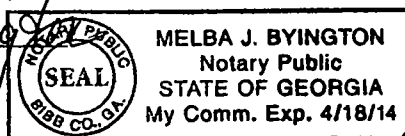
Jan B. Phillips
Notary Public
Notarial Seal



Signed, sealed and delivered
by Robert A. Bowen III. in the
presence of:

Robert A. Bowen III. (SEAL)
Robert A. Bowen, III., Continuing Trustee

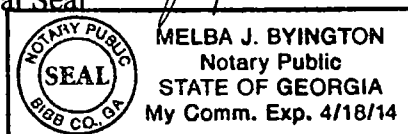
Melba J. Byington
Notary Public
Notarial Seal



Signed, sealed and delivered
by Leslie B. Bean in the
presence of:

Leslie B. Bean (SEAL)
Leslie B. Bean, Successor Trustee

Melba J. Byington
Notary Public
Notarial Seal



[Signature continued on Page 3]

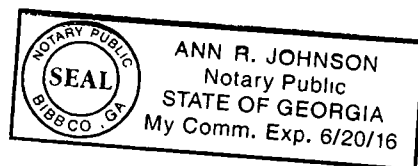
Signed, sealed and delivered
by Charlotte B. Bean in the
presence of:

Charlotte B. Bogle (SEAL)
Charlotte B. Bogle, Successor Trustee

Albert P. Reichert Jr.

Ann R. Johnson

Notary Public
Notarial Seal



**The R. A. Bowen Trust - ID # 58-6032145 - PART III - ATTACHMENT TO SCHEDULE 990-PF
- 2013 - Itemized Statement of Securities and All Other Assets at Close of Tax Year - 2013**

<u>STOCKS, BOND, AND MUTUAL FUNDS</u>	<u>SHARES</u>	<u>BOOK VALUE 12-31-2013</u>	<u>MARKET VALUE 12-31-13</u>	<u>INCOME RECEIVED DIVIDENDS & INTEREST ON SECURITIES</u> <u>INTEREST ON SAVINGS & TEMPORARY INVESTMENTS</u>
INVESTMENTS AT MERRILL LYNCH:				
AGL RESOURCES	125	\$ 4,973.62	\$ 5,903.75	\$ 235.00
AT&T	1000	\$ 25,183.35	35,160.00	1,800.00
AVON PRODUCTS INC.	1440	2,362.50	24,796.80	345.00
BB&T CORPORATION	3082	12,993.71	115,020.24	3,451.84
BUCKEYE PARTNERS LP	161	9,959.07	11,432.61	680.23
CHES UTILITIES CORP	1088	4,381.44	65,301.76	1,632.00
CHEVRON TEXACO	616	7,126.45	76,944.56	2,402.40
COCA COLA COMPANY	1250	1,085.13	51,637.50	
CONOCO PHILLIPS	514 A	1,207.98	36,314.10	1,387.80
DOMINION RES INC NEW VA	188	9,954.75	12,161.72	423.00
DOW CHEMICAL	1368	3,304.68	60,739.20	1,313.28
E.I. DUPONT DENEMOURS	713	5,986.00	46,323.61	1,269.14
DUKE ENERGY CORP NEW	76	4,998.69	5,244.76	234.84
ELI LILLY & CO	236	9,890.72	12,036.00	462.56
GENERAL ELECTRIC	298	5,000.38	8,352.94	226.48
GENERAL MILLS	124	4,978.63	6,188.84	176.08
GENUINE PARTS CO.	3232	2,286.19	268,870.08	6,811.44
J. P. MORGAN CHASE & CO.	300	11,506.70	17,544.00	
JOHNSON AND JOHNSON COM	229	14,934.48	20,974.11	593.11
KIMBERLY CLARK	125	9,958.78	13,057.50	396.25
MARATHON OIL CORP	11,862	1,047.26	418,728.60	8,540.64
MARATHON PETROLEUM CORP	5,931	708.41 ***	544,050.63	9,133.74
MERCK & COMPANY, INC.	31,795	5,679.51	1,591,339.75	54,687.40
NORFOLK SOUTHERN CORP	1710	3,212.46	158,739.30	3,488.40
PEPSICO	610	541.13	50,593.40	
PHILLIPS 66 SHS	257	358.72	19,822.41	341.16
POWERSHARES EXCHANGE TRADED	920	25,273.83	30,507.20	793.42
PROCTER GAMBLE CO	8026	1,829.95	653,396.66	18,993.53
RBS CAP FDG TR VII PFD	200	5,000.00	4,196.00	228.00
SOUTHERN COMPANY	3330	12,011.95	136,896.30	6,975.69
WELLS FARGO & CO NEW DEL	506	8,887.94	22,972.40	581.90
VERIZON COMMUNICATIONS COM	242	9,987.85	11,891.88	502.15
WINDSTREAM CORP	436	5,000.51	3,479.28	213.64
<u>TOTALS MERRILL LYNCH</u>		\$231,612.77	\$4,540,618.14	

<u>INVESTMENTS AT SBG MANAGAED</u> <u>ACCOUNT</u>	<u>SHARES</u>	<u>BOOK VALUE</u> <u>12-31-13</u>	<u>MARKET</u> <u>VALUE 12-31-13</u>	<u>INCOME RECEIVED</u>	
				<u>DIVIDENDS &</u> <u>INTEREST ON</u> <u>SECURITIES</u>	<u>INTEREST ON</u> <u>SAVINGS &</u> <u>TEMPORARY</u> <u>INVESTMENTS</u>
AFLAC	180	9,955.42	12,024.00	150.00	
BLACKROCK INC	30	7,677.90	9,494.10	151.20	
CHURCH & DWIGHT	100	6,098.00	6,628.00	84.00	
COMCAST CORP NEW	200	8,227.14	10,393.00	117.00	
EXPRESS SCRIPTS h	160	9,844.46	11,238.40		
HOME DEPOT	110	7,732.65	9,057.40	128.70	
INTL BUSINESS MACH	35	7,540.05	6,564.95	99.75	
J. P. MORGAN CHASE	200	10,155.14	11,696.00	620.00	
O'REILLY AUTOMOTIVE	80	9,554.10	10,296.80		
PORTFOLIO RECOVERY	175	10,047.55	9,247.00		
SODASTREAM INTER	90	5,566.49	4,467.50		
SNYOVUS FINL	2100	6,843.06	7,560.00		
TJX COMPANIES	160	9,692.80	10,196.80	23.20	
UNION PACIFIC	70	9,853.97	11,760.00	103.60	
WALMART STORES	80	5,860.90	6,295.20	75.20	
YUM	--	--	--	88.41	
<u>TOTAL INVESTMENTS SBG:</u>		\$124,649.64	\$136,919.25		
<u>MUTUAL FUNDS:</u>					
FRANKLIN INCOME FED CLC	67914.632	150,810.78	166,390.85	8,007.14	
LORD ABBETT HIGH YIELD	4097.733	33,0,022.50	31,839.39	1,858.78	
<u>TOTAL MUTUAL FUNDS</u>		\$183,833.28	\$198,230.24		
<u>OTHER ASSETS:</u>					
AMEIS BANK 275		19,348.43	19,348.13		\$ 120.85
AMERIS BANK 950		97,767.10	97,767.10		1,493.76
CERTUS 381		106,982.96	106,982.96		1,305.33
CMA MERRILL LYNCH		21,114.43	21,114.43		8.49
STATE BANK MM 098		-0-	--		--
CASH ACC SBG		24,592.69	24592.69		.84
Internal Revenue Service					9.38
<u>TOTAL OTHER ASSETS</u>		\$269,805.61	\$269,905.61		
<u>TOTALS ALL ASSETS:</u>					
BOOK VALUE	\$809,901.30				
MARKET VALUE	\$5,145,673.23				
<u>TOTAL DIVIDENDS RECEIVED:</u>				\$139,828.30	
<u>TOTAL INTEREST RECEIVED</u>					\$2,938.65

THE R. A. BOWEN TRUST**ID NUMBER 58-6032145****Attachment to Form 990-PF (2013)****GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR**

American University, Washington, D.C.	N/A	Educational	Scholarship	2,000.00
Anderson University, Anderson, IN	N/A	Educational	Scholarship	2,000.00
Auburn University, Auburn, AL	N/A	Educational	Scholarship	2,000.00
Boy Scouts of America, Macon, GA	N/A	Public	Donation	500.00
Berry College, Mt. Berry, GA	N/A	Educational	Scholarship	2,000.00
Cannon Ball House, Macon, GA	N/A	Public	Donation	250.00
Clemson University IPTAY, Clemson, SC	N/A	Public	Donation	250.00
Emory University, Atlanta, GA	N/A	Educational	Scholarship	1,000.00
Georgia Children's Home, GA	N/A	Public	Donation	500.00
Georgia College & State University, Milledgeville, Ga	N/A	Educational	Scholarship	22,000.00
Georgia Health Science University, Augusta GA	N/A	Educational	Scholarship	1,000.00
Georgia Institute of Technology, Atlanta, GA	N/A	Educational	Scholarship	13,000.00
Georgia Institute of Technology, Atlanta GA	N/A	Educational	Scholarship	5,000.00
Georgia Tech Foundation, Atlanta, GA	N/A	Public	Donation	500.00
Georgia Southern University, Statesboro GA	N/A	Educational	Scholarship	6,000.00
Gordon State College, Barnesville, GA	N/A	Educational	Scholarship	1,000.00
Harvard University, Cambridge MA	N/A	Educational	Scholarship	2,000.00
KAOEF	N/A		Donation	500.00
Macon Outreach at Mulberry, Macon, Ga	N/A	Public	Donation	500.00
Macon Rescue Mission, Macon, GA	N/A	Public	Donation	1,000.00
Macon Rotary Club, Macon, GA	N/A	Public	Donation	2,000.00
Macon Symphony, Macon, Ga	N/A	Public	Donation	1,000.00
Macon Volunteer Clinic, Macon, GA	N/A	Public	Donation	750.00
MD Anderson Annual Fund, Houston, TX	N/A	Public	Donation	500.00
MedCen Foundation, Macon, GA	N/A	Public	Donation	2,000.00
Mercer University, Macon, Ga	N/A	Educational	Scholarship	19,000.00
Middle Georgia State University, Cochran, GA	N/A	Educational	Scholarship	6,000.00

Museum of Arts & Sciences, Macon, GA		Public	Donation	2,000.00
Pendleton Historic Foundation, Pendleton SC	N/A	Public	Donation	750.00
Rebuilding Macon, Macon, GA	N/A	Public	Donation	1,500.00
Reinhardt University, Waleska, GA	N/A	Educational	Scholarship	2,000.00
Ronald McDonald House, Macon, Ga	N/A	Public	Donation	1,000.00
Salvation Army, Macon, GA	N/A	Public	Donation	1,000.00
Samford University, Birmingham, AL	N/A	Educational	Scholarship	1,000.00
Shepherd Center, Atlanta, GA	N/A	Public	Donation	1,000.00
Southern Polytechnic State, Marietta, GA	N/A	Educational	Scholarship	500.00
St. Jude's Children's Research, Memphis TN	N/A	Public	Donation	500.00
Stratford Academy, Macon, GA	N/A	Educational	Donation	1,500.00
The Methodist Home, Macon, GA	N/A	Public	Donation	1,000.00
University of Akron, Akron, OH	N/A	Educational	Scholarship	1,000.00
University of Alabama, Tuscaloosa, AL	N/A	Educational	Scholarship	2,000.00
University of Georgia, Athens, Ga	N/A	Educational	Scholarship	55,000.00
University of North Carolina, Wilmington NC	N/A	Educational	Scholarship	2,000.00
Valdosta State, Valdosta, GA	N/A	Educational	Scholarship	4,000.00
Wesleyan College, Macon, Ga	N/A	Educational	Scholarship	19,000.00
Wesleyan College, Macon, GA	N/A	Educational	Scholarship	4,000.00
Wingate University, Wingate, NC	N/A	Educational	Scholarship	2,000.00
Wounded Warrior Project	N/A	Public	Donation	750.00
Total Scholarships and Donations				\$

Donations - \$ 21,750.00
 Scholarships - 176,000.00
\$197,750.00

THE R. A. BOWEN TRUST
BALANCE SHEET
2013
ASSETS

Cash in bank	\$269,805.61
Investments:	
Stocks	356,262.41
Mutual Funds	<u>183,833.28</u>
	\$809,901.30

Capital and Surplus	\$373,024.22
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Donated Capital:

 Capital Gains 1/1/13 \$2,459,589.55

Capital Gains during 2013:

 Lord Abbett Hi Yield \$ 508.94

 Lord Abbett Hi Yield 591.30

85 shares Yum Brands:

 Sales price \$5694.06

 Cost basis 5935.28 - 241.22

180 shares Southern Co.:

 Sales price \$7468.89

 Cost basis 8170.18 - 701.29

210 shares Bio Reference Lab:

 Sales price \$6282.99

 Cost basis 6946.79 - 663.80 -506.07

Total Capital Principal	<u>\$2,460,095.62</u>
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Surplus (Accumulated Deficit)	\$2,833,119.84
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January 1, 2013 **\$1,961,696.45)**

Donations 2013 **\$ 21,750.00**

Scholarships 2013 **176,000.00**

Expenses **6,539.04**

204,289.04

\$2,165,985.49

Income 2013 **142,766.95**

Surplus (Accumulated Deficit) **(2,023,218.54)**

Capital Surplus **\$ 809,901.30**