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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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▶ Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation COGSWELL BENEVOLENT TRUST		A Employer identification number 02-0235690	
Number and street (or P O box number if mail is not delivered to street address) 1001 ELM STREET		B Telephone number (see instructions) (603) 622-4013	
City or town, state or province, country, and ZIP or foreign postal code MANCHESTER, NH 03101		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 35,337,857		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ 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)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	432			
	4 Dividends and interest from securities.	1,045,140	1,045,140		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,047,724			
	b Gross sales price for all assets on line 6a 15,858,591				
	7 Capital gain net income (from Part IV, line 2) . . .		1,047,724		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	2,093,296	2,092,864		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	75,000	37,500		37,500
	14 Other employee salaries and wages	27,100	14,700		14,700
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	11,425	5,712		5,713
	c Other professional fees (attach schedule)	158,332	158,332		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	105,414	8,377		1,037
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy	5,842	2,921		2,921
	21 Travel, conferences, and meetings	1,200	600		600
	22 Printing and publications				
	23 Other expenses (attach schedule)	29,408	18,732		10,676
	24 Total operating and administrative expenses. Add lines 13 through 23	413,721	246,874		73,147
	25 Contributions, gifts, grants paid	1,500,035			1,500,035
	26 Total expenses and disbursements. Add lines 24 and 25	1,913,756	246,874		1,573,182
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	179,540			
	b Net investment income (if negative, enter -0-)		1,845,990		
	c Adjusted net income (if negative, enter -0-)				

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	1,035,278	866,824	866,824
	2	Savings and temporary cash investments			
	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)	20,144,930	19,450,463	25,307,712
	c	Investments—corporate bonds (attach schedule).	7,977,473	9,079,869	9,163,321
	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)	29,157,681	29,397,156	35,337,857	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue		59,935	
	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	59,935	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	29,157,681	29,337,221	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	0	0	
30	Total net assets or fund balances (see instructions)	29,157,681	29,337,221		
31	Total liabilities and net assets/fund balances (see instructions) . . .	29,157,681	29,397,156		

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 29,157,681
2	Enter amount from Part I, line 27a	2 179,540
3	Other increases not included in line 2 (itemize) ▶ _____	3 0
4	Add lines 1, 2, and 3	4 29,337,221
5	Decreases not included in line 2 (itemize) ▶ _____	5 0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6 29,337,221

Part IV

Capital Gains and Losses for Tax on Investment Income

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

2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	1,047,724
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 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))
2013	1,496,503	34,494,824	0 043383
2012	1,372,867	30,424,244	0 045124
2011	1,345,109	29,679,263	0 045322
2010	1,215,815	26,921,777	0 045161
2009	1,466,235	24,314,507	0 060303

2	Total of line 1, column (d).	2	0 239293
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 047859
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	32,934,179
5	Multiply line 4 by line 3.	5	1,576,197
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	18,460
7	Add lines 5 and 6.	7	1,594,657
8	Enter qualifying distributions from Part XII, line 4.	8	1,573,182

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 page 18 of the instructions)

1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	36,920
c		All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3		Add lines 1 and 2.		3	36,920
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	36,920
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014	6a	41,958	
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	41,958
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	
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	5,038
11		Enter the amount of line 10 to be Credited to 2015 estimated tax 5,038 Refunded		11	0

Part VII-A

Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for 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>	1b		No
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ 0 (2) On foundation managers \$ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
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>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
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>	5		No
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	Yes	
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>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) NH			
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>	8b	Yes	
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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of CHARLES GOODWIN Telephone no (603) 622-4013 Located at 1001 ELM STREET MANCHESTER NH ZIP+4 031011828			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country	16	Yes	No

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? 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)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
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 2014?	1c		No
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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? If "Yes," list the years 20 , 20 , 20 , 20 Yes No			
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? Yes No			
b	If "Yes," did it have excess business holdings in 2014 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 2014.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2014?	4b		No

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 4945(d)(4)(A)? (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)?

5b

No

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?

6b

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?

7b

Part VIII

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
CHARLES GOODWIN	TRUSTEE	25,000	0	0
433 N BAY STREET MANCHESTER,NH 03104	20 00			
PETER KACHAVOS	TRUSTEE	25,000	0	0
412 ARAH STREET MANCHESTER,NH 03104	20 00			
MARK NORTHRIDGE	TRUSTEE	25,000	0	0
344 DREW HILL ROAD ALTON,NH 03809	20 00			

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

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

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

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		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

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	31,749,275
b	Average of monthly cash balances.	1b	1,686,440
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	33,435,715
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	33,435,715
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	501,536
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	32,934,179
6	Minimum investment return. Enter 5% of line 5.	6	1,646,709

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	1,646,709
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	36,920
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	36,920
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	1,609,789
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	1,609,789
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	1,609,789

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	1,573,182
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	1,573,182
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	1,573,182
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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				1,609,789
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			1,566,759	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 1,573,182				
a Applied to 2013, but not more than line 2a			1,566,759	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2014 distributable amount.				6,423
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				1,603,366
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . . .	0			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

Part XIVPrivate 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 2014, enter the date of the ruling. 1929-09-28

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

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
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 XVSupplementary Information (Complete this part only if the organization 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))

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

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
COGSWELL BENEVOLENT TRUST
1001 ELM STREET
MANCHESTER, NH 03101
(603) 622-4013

b The form in which applications should be submitted and information and materials they should include
APPLICATION WITH COPY OF 501(C)(3) DETERMINATION LETTER

c Any submission deadlines
NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
90% OF AWARDS HAVE TO STAY IN NEW HAMPSHIRE PER TRUST DOCUMENT

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	1,500,035
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

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?

Yes	No
-----	----

No

a Transfers from the reporting foundation to a noncharitable exempt organization of

(1) Cash.

1a(1)

No

(2) Other assets.

1a(2)

No

b Other transactions

(1) Sales of assets to a noncharitable exempt organization.

1b(1)

No

(2) Purchases of assets from a noncharitable exempt organization.

1b(2)

No

(3) Rental of facilities, equipment, or other assets.

1b(3)

No

(4) Reimbursement arrangements.

1b(4)

No

(5) Loans or loan guarantees.

1b(5)

No

(6) Performance of services or membership or fundraising solicitations.

1b(6)

No

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

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.

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

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.

Sign Here	*****	2015-10-14	*****	May the IRS discuss this return with the preparer shown below (see instr)? ☒ Yes ☐ No
	Signature of officer or trustee	Date	Title	

**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.

* * * * *

2015-10-14

* * * * *

Signature of officer or trustee

Date _____

Title

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

☒ Yes ☐ No

**Paid
Preparer
Use
Only**

Form **990-PF** (2014)

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

(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)
RBC - 23312	P		
RBC - 23312	P		
RBC - 61575	P		
RBC - 61575	P		
RBC - 19012	P		
RBC - 19012	P		
RBC - 19012	P		
RBC - 19012	P		
RBC - 49338	P		
RBC - 27112	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - 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)
33,503		34,811	-1,308
242,154		184,024	58,130
4,480,407		4,300,666	179,741
518,572		390,516	128,056
1,200,000		1,199,959	41
3,240,463		2,510,386	730,077
167,667		156,718	10,949
607,881		612,901	-5,020
4,755,225		4,837,455	-82,230
312,339		297,227	15,112

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) 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	
			-1,308
			58,130
			179,741
			128,056
			41
			730,077
			10,949
			-5,020
			-82,230
			15,112

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

(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)
RBC - 27112	P		
RBC - 27112	P		
RBC - 19012 CAP GAIN DIST	P		
RBC - 49338 WASH SALE	P		
RBC - 49338 I SHARES	P		
RBC - 27112 BASIS ADJUSTMENTS	P		
RBC - 19012 BASIS ADJUSTMENTS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - 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)
178,455		181,741	-3,286
71,485		71,289	196
22,711			22,711
5,055			5,055
22,674			22,674
		1,162	-1,162
		32,012	-32,012

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) 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	
			-3,286
			196
			22,711
			5,055
			22,674
			-1,162
			-32,012

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
3S ARTSPACE 319 VAUGHAN STREET PORTSMOUTH,NH 03801	NONE	501(C)(3)	WAREHOUSE BUILD OUT & FIT-UP \$3.3 MILLION CAPITAL CAMPAIGN	25,000
A CHILD'S NATURE CARE & EDUCATION 77 PINE HILL DRIVE WILTON,NH 03086	NONE	501(C)(3)	SAFETY IMPROVEMENTS TO OUTDOOR PLAY YARD	4,250
ALCHEMISTS WORKSHOP PO BOX 658 HENNIKER,NH 03242	NONE	501(C)(3)	MAKE A FILM RESEARCHED & ACTED BY AREA YOUTH UNDER THE DIRECTION OF DARTMOUTH COLLEGE'S FILM DIVISION	1,600
ALTON COMMUNITY SERVICES MAIN STREET ALTON,NH 03809	NONE	501(C)(3)	SUPPORT FOR ALTON FOOD PANTRY	2,500
AMERICAN DIABETES ASSOCIATION OF NEW ENGLAND 146 CLIFFORD STREET PROVIDENCE,RI 02903	NONE	501(C)(3)	FUND FOUR NH RESIDENTS TO ATTEND CAMP CAREFREE	4,800
AMERICAN HEART ASSOCIATION 2 WALL STREET 104 MANCHESTER,NH 03101	NONE	501(C)(3)	SPONSORSHIP FOR THE HEART BALL ON 4-19-14	5,000
AMERICAN RED CROSS GR MANCHESTER CHAPTER 1800 ELM STREET MANCHESTER,NH 03104	NONE	501(C)(3)	REPLENISH DISASTER RELIEF FUND	10,000
BARTON CENTER FOR DIABETES EDUCATION INC PO BOX 356 NORTH OXFORD,MA 01537	NONE	501(C)(3)	CAMPERSHIPS	25,000
BEKTASH TEMPLE 189 PEMBROKE ROAD CONCORD,NH 03302	NONE	501(C)(3)	SHRINE BURNS INSTITUTE IN BOSTON & SHRINE HOSPITAL FOR THREE CRIPPLED INDIVIDUALS	6,000
BELKNAP MILL 25 BEACON STREET E LACONIA,NH 03246	NONE	501(C)(3)	PURCHASE CHAIRS USED FOR RENTING GALLERY SPACE CHILDREN SPRINGFIELD UNIT	2,000
BIG BROTHER BIG SISTERS OF GREATER MANCHESTER 25 LOWELL STREET MANCHESTER,NH 03101	NONE	501(C)(3)	MENTORING SERVICES FOR CENTRAL HIGH FRESHMEN	5,000
BIG BROTHERS BIG SISTERS OF GR NASHUA & GR SALEM 33 MAIN STREET SUITE 501 NASHUA,NH 03604	NONE	501(C)(3)	PROGRAM SUPPORT	5,000
BIG BROTHERS BIG SISTERS OF THE GR SEACOAST 4 GREENLEAF WOODS DR UNIT 201 PORTSMOUTH,NH 03801	NONE	501(C)(3)	MENTOR CHILDREN OF BREAST CANCER PATIENTS	5,000
BIG BROTHERS BIG SISTERS OF WESTERN NH 174 EMERALD STREET KEENE,NH 03431	NONE	501(C)(3)	MENTORING CHILDREN W/DISABILITIES & CHILDREN OF PRISONERS PROGRAM	10,000
BOY SCOUTS OF AMERICA DANIEL WEBSTER COUNCIL 571 HOLT AVE MANCHESTER,NH 03101	NONE	501(C)(3)	CONSTRUCTION OF NEW CAMP BUILDINGS	50,000
Total  3a				1,500,035

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
BOYS & GIRLS CLUB GREATER CONCORD 55 BRADLEY STREET CONCORD,NH 03301	NONE	501(C)(3)	BUY 70-PASSENGER BUS	25,000
BOYS & GIRLS CLUB OF GREATER NASHUA 47 GRAND AVE NASHUA,NH 03060	NONE	501(C)(3)	SUPPORT COLLEGE & CAREER PREPARATION PROGRAM	10,000
BOYS & GIRLS CLUB OF GREATER SALEM 13 HAWTHORNE BLVD SALEM,NH 01970	NONE	501(C)(3)	TRANSPORT 25 + ADDITIONAL YOUTH TO THE BOYS & GIRLS CLUB FOR THE REMAINDER OF THE SCHOOL YEAR	12,500
BREAKTHROUGH MANCHESTER AT THE DERRYFIELD SCHOOL 2108 RIVER ROAD MANCHESTER,NH 03104	NONE	501(C)(3)	SUPPORT 15 LOW-INCOME STUDENTS IN 2014 SUMMER PROGRAM	28,500
BREWSTER ACADEMY 80 ACADEMY DR WOLFEBORO,NH 03894	NONE	501(C)(3)	SUPPORT FINANCIAL AID PROGRAM FOR USE OF LOCAL CHILDREN	10,000
CAMP ALLEN 56 CAMP ALLEN ROAD BEDFORD,NH 03110	NONE	501(C)(3)	REPLACE SHINGLES ON DINING HALL & FOSTER CABIN	25,000
CANDIA TOWN OF 74 HIGH STREET CANDIA,NH 03034	NONE	501(C)(3)	SUPPORT FOR CANDIA FOOD PANTRY	2,500
CARROLL COUNTY RETIRED & SENIOR VOLUNTEER PROGRAM PO BOX 1182 NORTH CONWAY,NH 03860	NONE	501(C)(3)	MEALS ON WHEELS & MEDICAL TRANSPORTATION PROGRAMS	10,000
CATHOLIC MEDICAL CENTER 100 MCGREGOR STREET MANCHESTER,NH 03102	NONE	501(C)(3)	BEHAVIORAL HEALTH INTEGRATION PROJECT SUPPORT	25,000
CHILD & FAMILY SERVICES OF NEW HAMPSHIRE 464 CHESTNUT STREET MANCHESTER,NH 03101	NONE	501(C)(3)	REPLACE & UPGRADE AGENCY'S COMPUTERS	50,000
CITY OF PORTSMOUTH 1 JUNKINS AVENUE PORTSMOUTH,NH 03801	NONE	501(C)(3)	AFRICAN BURYING GROUND COMMITTEE "WE STAND IN HONOR OF THOSE FORGOTTEN"	10,000
CITY YEAR NEW HAMPSHIRE 848 ELM STREET SUITE 201 MANCHESTER,NH 03101	NONE	501(C)(3)	3-YEAR PLEDGE FOR \$75,000 FOR THE WHOLE SCHOOL WHOLE CHILD PROGRAM @ \$25,000 PER YEAR	25,000
CLAREMONT SOUP KITCHEN 53 CENTRAL STREET CLAREMONT,NH 03743	NONE	501(C)(3)	SPECIAL YEAR-END GIFT FOR THE SOUP KITCHEN & FOOD PANTRY	2,500
COCHECO VALLEY HUMANE SOCIETY 262 COUNTY FARM ROAD DOVER,NH 03820	NONE	501(C)(3)	TOWARDS CONSTRUCTION OF NEW SHELTER	15,000
COLEBROOK SCHOOL DISTRICT 27 DUMONT STREET COLEBROOK,NH 03576	NONE	501(C)(3)	START-UP COSTS FOR REGIONAL AUTOMOTIVE MECHANICS & TECHNOLOGY VOC-TECH AT COLEBROOK ACADEMY	20,000
Total  3a				1,500,035

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
COMMUNITY ALLIANCE OF HUMAN SERVICES 27 JOHN STARK HIGHWAY NEWPORT,NH 03773	NONE	501(C)(3)	UPGRADE COMPUTER HARDWARE & SOFTWARE	5,000
COMPUTER TECHNOLOGY ASSISTANCE CORPS 100 WILLOW STREET SUITE 6 MANCHESTER,NH 03103	NONE	501(C)(3)	TO UPGRADE & RECYCLE CHILD & FAMILY SERVICES' OLD COMPUTERS FOR DISTRIBUTION TO LOW-INCOME FAMILIES THROUGHOUT NH	2,150
CONCORD COMMUNITY MUSIC SCHOOL PO BOX 1752 CONCORD,NH 03302	NONE	501(C)(3)	MUSIC IN THE COMMUNITY INITIATIVE	5,000
CORNERSTONE VNA 178 FARMINGTON ROAD ROCHESTER,NH 03867	NONE	501(C)(3)	PURCHASE OF ALLSCRIPTS MOBILE/MOBILE LITE TECHNOLOGY FOR USE OF THE FIELD STAFF	10,000
CRISPIN'S HOUSE PO BOX 411 GOFFSTOWN,NH 03045	NONE	501(C)(3)	EXPAND YOUTH FORUM & VOLUNTEERS PROGRAM TO MIDDLE SCHOOL LEVEL	2,500
DENTAL LIFELINE NETWORK PO BOX 3487 CONCORD,NH 03302	NONE	501(C)(3)	SUPPORT DONATED DENTAL SERVICES PROGRAM	5,000
EASTER SEALS NEW HAMPSHIRE 25 LOWELL STREET MANCHESTER,NH 03101	NONE	501(C)(3)	TRANSFORM MADELINE A GALEUCIA CHILD DEVELOPMENT CENTER INTO EARLY LEARNING CENTER	75,000
FAMILIES IN TRANSITION 122 MARKET ST MANCHESTER,NH 03101	NONE	501(C)(3)	FINAL PMT ON \$75,000 PLEDGE TO CONSTRUCT A NEW FACILITY TO PROVIDE COMPREHENSIVE SERVICES FOR HOMELESS CHILDREN & FAMILIES	25,000
FRIENDS OF THE MUSIC HALL 28 CHESTNUT STREET PORTSMOUTH,NH 03801	NONE	501(C)(3)	ANNUAL EDUCATION PROGRAM "THE SCHOOL DAYS SERIES"	10,000
GIRLS AT WORK INC 463 RIVERDALE ROAD GOFFSTOWN,NH 03045	NONE	501(C)(3)	SUPPORT A SERIES OF WOODWORKING WORKSHOPS FOR AT-RISK GIRLS	5,000
GIRLS INC OF NH 815 ELM STREET SUITE 4A MANCHESTER,NH 03101	NONE	501(C)(3)	PURCHASE OF HANDICAPPED ACCESSIBLE SCHOOL BUS - WILL MATCH MCININCH FOUND CHALLENGE GRANT	15,000
GRAFTON COUNTY SENIOR CITIZENS COUNCIL INC PO BOX 433 LEBANON,NH 03766	NONE	501(C)(3)	SUPPORT FOR FIVE AGENCIES TO PROVIDE FOOD TO THE ELDERLY	10,000
GRAND LODGE OF NEW HAMPSHIRE PO BOX 486 MILFORD,NH 03055	NONE	501(C)(3)	NEW HAMPSHIRE "DARE" PROGRAM	2,000
GRANITE PATHWAYS 2013 ELM STREET MANCHESTER,NH 03104	NONE	501(C)(3)	EXPANSION OF MEMBERS IN EMPLOYMENT UNIT	5,000
GRANITE UNITED WAY OF GREATER MANCHESTER 228 MAPLE STREET 4TH FLOOR MANCHESTER,NH 03103	NONE	501(C)(3)	2014 ANNUAL CAMPAIGN	55,000
Total  3a				1,500,035

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
GRANITE YMCA 30 MECHANIC STREET MANCHESTER,NH 03101	NONE	501(C)(3)	\$2 8 M CAPITAL CAMPAIGN TO DEVELOP CENTERS FOR TEEN LEADERSHIP AT MANCHESTER & ALLARD CENTER 3-YR PLEDGE FOR A TOTAL OF \$150,000	50,000
GREATER DERRY COMMUNITY HEALTH SERVICES 14 TSIENNETO ROAD SUITE 301 DERRY,NH 03038	NONE	501(C)(3)	SUPPORT FOR BE-WELL PROJECT	20,000
INTERLAKES COMMUNITY CAREGIVERS PO BOX 78 CENTER HARBOR,NH 03226	NONE	501(C)(3)	SUPPORT VOLUNTEER PROGRAM	2,500
KINGSWOOD YOUTH CENTER 565 CENTER STREET WOLFEBORO,NH 03894	NONE	501(C)(3)	PURCHASE RECREATIONAL EQUIPMENT FOR OUTDOOR CLASSROOM	3,500
LIVE & LET LIVE FARM 20 PARADISE LANE CHICHESTER,NH 03258	NONE	501(C)(3)	BALANCE NEEDED FOR INSULATION INSTALLATION OF QUARANTINE/REHABILITATION FACILITY	8,000
LIVE & LET LIVE FARM 20 PARADISE LANE CHICHESTER,NH 03258	NONE	501(C)(3)	MEDICAL CARE AND FOOD FOR ANIMALS	5,000
MANCHESTER COMMUNITY THEATRE PLAYERS 220 OAK STREET MANCHESTER,NH 03104	NONE	501(C)(3)	SUPPORT 6 THEATRICAL PERFORMANCES OF SHAKESPEARE'S COMEDIES	1,000
MANCHESTER HISTORIC ASSN 129 AMHERST STREET MANCHESTER,NH 03101	NONE	501(C)(3)	TOWARDS REPLACEMENT OF HEATING SYSTEM AT MILLYARD MUSEUM	27,785
MANCHESTER POLICE ATHLETIC LEAGUE INC 405 VALLEY STREET MANCHESTER,NH 03103	NONE	501(C)(3)	REPLACE WEIGHT EQUIPMENT & OFFICE COMPUTER	10,000
MARGRET & H A REY CENTER 35 VILLAGE ROAD WATERVILLE VALLEY,NH 03215	NONE	501(C)(3)	FUND AFTERSCHOOL PROGRAMS TO PROMOTE ART & SCIENCE MASONIC GRAND LODGE-THE "DARE" PROGRAM	5,000
MARY & JOHN ELLIOT CHARITABLE FOUND ONE ELLIOT WAY MANCHESTER,NH 03103	NONE	501(C)(3)	PURCHASE A LAERDAL SIMMAN 3G PATIENT SIMULATOR	37,000
MEDIA POWER YOUTH 1245 ELM STREET MANCHESTER,NH 03101	NONE	501(C)(3)	8-MONTH PROGRAM TO LEVERAGE AND MATCH STATE FUNDS & SECURE LONG-TERM FUNDING	25,000
MEMORIAL HOSPITAL FOUNDATION AT NORTH CONWAY INC 3073 WHITE MOUNTAIN HWY NORTH CONWAY,NH 03860	NONE	501(C)(3)	PURCHASE 5 BEDS WITH ASSISTIVE DEVICES & SAFETY FEATURES & 1 SIT TO STAND FOR THE MERRIMAN HOUSE NURSING FACILITY	15,000
MERRIMACK CONCERT ASSOC PO BOX 461 MERRIMACK,NH 03054	NONE	501(C)(3)	SUPPORT 2014 MUSICAL CONCERT SEASON	2,000
MERRIMACK VALLEY DAY CARE SERVICE 19 N FRUIT STREET CONCORD,NH 03301	NONE	501(C)(3)	SUPPORT TUITION SUBSIDIES	7,710
Total  3a				1,500,035

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
MONARCH SCHOOL OF NEW ENGLAND 61 EASTERN AVE ROCHESTER,NH 03867	NONE	501(C)(3)	PURCHASE A LITE GATE FRAME & TREADMILL FOR STUDENTS WHO SUFFER FROM SEVERE BALANCE AND TRUNK CONTROL	5,000
MOUNT WASHINGTON OBSERVATORY 2779 WHITE MOUNTAIN HWY NORTH CONWAY,NH 03860	NONE	501(C)(3)	REPLACE OBSOLETE SCIENTIFIC EQUIPMENT WITH MORE PRECISE INSTRUMENTS	10,000
MOUNT WASHINGTON VALLEY MASONIC ANGEL FUND PO BOX 2483 NORTH CONWAY,NH 03860	NONE	501(C)(3)	ASSIST NEEDY CHILDREN IN FULFILLING A NEED (CLOTHES, MEDICAL, FOOD)	2,000
NACKEY S LOEB SCHOOL OF COMMUNICATIONS 749 EAST INDUSTRIAL PARK DRIVE MANCHESTER,NH 03109	NONE	501(C)(3)	RESUME/JOB SEARCH WORKSHOPS FOR NH RESIDENTS	1,950
NASHUA CHILDREN'S HOME 125 AMHERST STREET NASHUA,NH 03064	NONE	501(C)(3)	TRANSITIONAL LIVING PROGRAM	10,000
NASHUA SENIOR ACTIVITY CENTER 70 TEMPLE STREET NASHUA,NH 03060	NONE	501(C)(3)	PURCHASE NEW KONICA MINOLTA BIZHUB C284 COPIER	6,780
NASHUA SOUP KITCHEN & SHELTER INC PO BOX 3116 NASHUA,NH 03061	NONE	501(C)(3)	CAPITAL CAMPAIGN TO BUILD NEW SHELTER	30,000
NEW DURHAM FOOD PANTRY 5 MAIN STREET NEW DURHAM,NH 03855	NONE	501(C)(3)	SPECIAL YEAR-END SUPPORT	2,500
NEW ENGLAND COLLEGE 98 BRIDGE STREET HENNIKER,NH 03242	NONE	501(C)(3)	SUPPORT CONSTRUCTION OF THE JOHN LYONS CENTER	10,000
NEW ENGLAND KURN HATTIN HOMES PO BOX 477 CONCORD,NH 03302	NONE	501(C)(3)	SUPPORT SPECIAL OUTPATIENT SERVICES FOR NH CHILDREN	3,000
NEW HAMPSHIRE CENTER FOR PUBLIC POLICY STUDIES 1 EAGLE SQ SUITE 510 CONCORD,NH 03301	NONE	501(C)(3)	DEVELOP METHOD TO ASSESS STRAIN ON NH DRINKING & WASTEWATER SYSTEM	10,000
NEW HAMPSHIRE COMMUNITY LOAN FUND 7 WALL STREET CONCORD,NH 03301	NONE	501(C)(3)	SUPPORT NH INDIVIDUAL DEVELOPMENT ACCOUNT PROGRAM	15,000
NEW HAMPSHIRE MUSIC FESTIVAL INC 7 MAIN STREET PLYMOUTH,NH 03264	NONE	501(C)(3)	UNDERWRITE THE COST OF STUDENT TICKETS FOR TEN CONCERTS	5,000
NEW HAMPSHIRE PUBLIC RADIO INC 2 PILLSBURY STREET SUITE 600 CONCORD,NH 03301	NONE	501(C)(3)	SUPPORT SIGNAL EXPANSION IN THE HOLDERNESS REGION	20,000
NEW HORIZONS FOR NEW HAMPSHIRE INC 199 MANCHESTER STREET PO BOX 691 MANCHESTER,NH 03105	NONE	501(C)(3)	21ST ANNUAL THANKSGIVING BREAKFAST	20,000
Total  3a				1,500,035

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
NEW HORIZONS FOR NEW HAMPSHIRE INC 199 MANCHESTER STREET PO BOX 691 MANCHESTER,NH 03105	NONE	501(C)(3)	24RD ANNUAL WALK AGAINST HUNGER	20,000
NH FOOD BANK 700 E INDUSTRIAL PARK DRIVE MANCHESTER,NH 03109	NONE	501(C)(3)	ACQUISITION AND DISTRIBUTION OF FOOD TO THOSE IN NEED	50,000
NH FOOD BANK 700 E INDUSTRIAL PARK DRIVE MANCHESTER,NH 03109	NONE	501(C)(3)	PURCHASE & DISTRIBUTE FOOD TO MEMBER AGENCIES	40,000
NH PHILHARMONIC 83 HANOVER STREET MANCHESTER,NH 03101	NONE	501(C)(3)	SUPPORT DRAWN TO THE MUSIC EDUCATIONAL PROGRAM	4,000
NH STATE LIBRARY 20 PARK STREET CONCORD,NH 03301	NONE	501(C)(3)	SAFETY & ACCESSIBILITY UPGRADES TO DUBLIN FACILITY	1,500
PHOENIX HOUSE 106 ROXBURY STREET KEENE,NH 03431	NONE	501(C)(3)	KIDS, BOOKS & THE ARTS PROGRAM	10,000
PRESCOTT PARK ARTS FESTIVAL INC PO BOX 4370 PORTSMOUTH,NH 03802	NONE	501(C)(3)	MAKE CRITICAL SAFETY UPGRADES & CAPITAL FACILITY IMPROVEMENTS	15,000
RIVERBEND COMMUNITY MENTAL HEALTH INC 105 LOUDON ROAD BUILDING 4 CONCORD,NH 03301	NONE	501(C)(3)	SUPPORT PROGRAMS	20,000
SAINT BENEDICT ACADEMY 85 3RD STREET MANCHESTER,NH 03102	NONE	501(C)(3)	FINANCIAL ASSISTANCE PROGRAM	10,000
SALVATION ARMY 121 CEDAR STREET MANCHESTER,NH 03103	NONE	501(C)(3)	RED KETTLE CAMPAIGN	25,000
SEACOAST COMMUNITY SCHOOL 100 CAMPUS DRIVE 20 PORTSMOUTH,NH 03801	NONE	501(C)(3)	REPLACE ADMINISTRATIVE COMPUTERS	2,500
SEACOAST MENTAL HEALTH CENTER INC 1145 SAGAMORE AVE PORTSMOUTH,NH 03801	NONE	501(C)(3)	SUPPORT ROCKINGHAM COUNTY ADULT DRUG COURT	20,000
SEACOAST SCIENCE CENTER INC 570 OCEAN BLVD RYE,NH 03870	NONE	501(C)(3)	REPLACE IT INFRASTRUCTURE	10,000
SEXUAL ASSAULT SUPPORT SERVICES 7 JUNKINS AVENUE PORTSMOUTH,NH 03801	NONE	501(C)(3)	SAFE KIDS STRONG TEENS PREVENTION AWARENESS PROGRAM EXPANSION	10,000
SOCIETY FOR THE PROTECTION OF NEW HAMPSHIRE FORESTS 54 PORTSMOUTH STREET CONCORD,NH 03301	NONE	501(C)(3)	1ST PHASE TO RENOVATE HEADQUARTERS & VISITORS CENTER	40,000
Total  3a				1,500,035

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Name and address (home or business)				
a Paid during the year				
SONSHINE SOUP KITCHEN 4 CRYSTAL AVE DERRY,NH 03038	NONE	501(C)(3)	SPECIAL YEAR-END SUPPORT	2,500
SPECIAL OLYMPICS NEW HAMPSHIRE INC 650 ELM STREET MANCHESTER,NH 03101	NONE	501(C)(3)	EXPANSION OF YOUNG ATHLETES PROGRAM IN NH	7,500
STRAWBERRY BANKE INC 14 HANCOCK STREET PORTSMOUTH,NH 03801	NONE	501(C)(3)	SAVING PORTSMOUTH THE PRESERVATION CRUSADES OF MISS DOROTHY VAUGHAN	10,000
SUPREME COUNCIL HEADQUARTERS PO BOX 519 LEXINGTON,MA 02420	NONE	501(C)(3)	SUPPORT FOR CHARITIES IN THE MOST NEED	2,000
SYMPHONY NH 6 CHURCH STREET NASHUA,NH 03060	NONE	501(C)(3)	EXPANSION OF EDUCATIONAL INITIATIVES	2,200
THE COMMUNITY KITCHEN 35 - 37 MECHANIC STREET KEENE,NH 03431	NONE	501(C)(3)	\$10,000 FOR THE COALITION OF FOOD PANTRIES & \$2500 FOR FALL MOUNTAIN FOOD SHELF	12,500
THE FRONT DOOR AGENCY INC 7 CONCORD STREET NASHUA,NH 03064	NONE	501(C)(3)	SUPPORT TRANSITIONAL HOUSING PROGRAM	7,500
THE ORCHARD SCHOOL & COMMUNITY CENTER 114 OLD SETTLERS ROAD EAST ALSTEAD,NH 03602	NONE	501(C)(3)	OPEN DOORS OUT-OF-SCHOOL-TIME PROGRAM SUPPORT	6,000
THE UPPER ROOM A FAMILY RESOURCE CENTER 36 TSIENNETO RD DERRY,NH 03038	NONE	501(C)(3)	SUPPORT THE GREATER DERRY FAMILY OUTREACH PROGRAM	20,000
THE WAY HOME INC 214 SPRUCE STREET MANCHESTER,NH 03103	NONE	501(C)(3)	SUPPORT FINANCIAL LITERACY PROGRAM	10,000
THE WEBSTER HOUSE 135 WEBSTER STREET MANCHESTER,NH 03104	NONE	501(C)(3)	SUPPORT FOR SERVICES TO ASSIST YOUTH IN NEED	15,000
THOMAS MORE COLLEGE OF LIBERAL ARTS INC 6 MANCHESTER STREET MERRIMACK,NH 03054	NONE	501(C)(3)	BRING NEW BUILDING UP TO FIRE & SAFETY CODE REGULATIONS	10,000
UNITED NEGRO COLLEGE FUND 15 BROAD STREET BOSTON,MA 02109	NONE	501(C)(3)	ANNUAL CAMPAIGN	5,000
VILLAGE NETWORK AT LIFE COPING INC 266A MAIN STREET NASHUA,NH 03060	NONE	501(C)(3)	DEVELOP SENIOR MEMBERSHIPS IN VILLAGE NETWORKS @ LIFE COPING	6,000
VNA CONCORD REGIONAL 30 PILLSBURY STREET CONCORD,NH 03301	NONE	501(C)(3)	RENOVATIONS TO HOSPICE HOUSE	10,000
Total  3a				1,500,035

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Name and address (home or business)				
a <i>Paid during the year</i>				
WHITE MOUNTAIN COMMUNITY HEALTH CENTER PO BOX 2800 CONWAY,NH 03818	NONE	501(C)(3)	PURCHASE ELECTRONIC MEDICAL SYSTEM	17,000
WHOLE VILLAGE FAMILY RESOURCE CENTER 258 HIGHLAND STREET 1 PLYMOUTH,NH 03264	NONE	501(C)(3)	SUPPORT FOR FAMILIES IN CRISIS	7,000
WOLFEBORO AREA RECREATION ASSOC 15 N MAIN STREET WOLFEBORO,NH 03894	NONE	501(C)(3)	INSTALLATION OF DUGOUTS ON BASEBALL & SOFTBALL FIELDS AT THE NICK	10,000
WOMENS INFORMATION SERVICE WISE 38 BANK STREET LEBANON,NH 03766	NONE	501(C)(3)	CAPITAL COSTS ASSOCIATED WITH THE PURCHASE OF EMERGENCY SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE	10,000
YMCA CAMP NELLIE HUCKINS 17 CAMP HUCKINS RD FREEDOM,NH 03836	NONE	501(C)(3)	TUITION FOR 12 NEW HAMPSHIRE CAMPERS	10,810
YMCA GREATER MANCHESTER 30 MECHANIC STREET MANCHESTER,NH 03101	NONE	501(C)(3)	MATCH GIFT FOR ANNUAL FUNDRAISING DINNER	2,500
YMCA GREATER MANCHESTER 30 MECHANIC STREET MANCHESTER,NH 03101	NONE	501(C)(3)	4TH GRADE WATER SAFETY PROGRAM	4,000
Total  3a				1,500,035

TY 2014 Accounting Fees Schedule

Name: COGSWELL BENEVOLENT TRUST

EIN: 02-0235690

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	11,425	5,712		5,713

**TY 2014 Investments Corporate
Bonds Schedule**

Name: COGSWELL BENEVOLENT TRUST
EIN: 02-0235690

Name of Bond	End of Year Book Value	End of Year Fair Market Value
VARIOUS	9,079,869	9,163,321

**TY 2014 Investments Corporate
Stock Schedule**

Name: COGSWELL BENEVOLENT TRUST
EIN: 02-0235690

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VARIOUS	19,450,463	25,307,712

TY 2014 Other Expenses Schedule**Name:** COGSWELL BENEVOLENT TRUST**EIN:** 02-0235690

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE EXPENSE	6,041	3,020		3,021
INSURANCE	14,781	7,391		7,390
BOND AMORTIZATION	7,883	7,883		0
UTILITIES	530	265		265
STATE FILING FEES	160	160		0
MISCELLANEOUS	13	13		0

TY 2014 Other Professional Fees Schedule

Name: COGSWELL BENEVOLENT TRUST

EIN: 02-0235690

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT ADVISORY FEES	158,332	158,332		0

TY 2014 Taxes Schedule**Name:** COGSWELL BENEVOLENT TRUST**EIN:** 02-0235690

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	2,073	1,036		1,037
FEDERAL TAXES	96,000	0		0
FOREIGN TAXES WITHHELD	7,341	7,341		0