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Form **990-PF****Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No. 1545-0052

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2018 or tax year beginning , 2018, and ending , 20

Name of foundation

Ray Rowe Trust for Animals No. Two, Duncan Forbes TTEE

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

12760 Bradwell Road

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

Oak Hill, VA 20171-2453G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name changeH Check type of organization: ☐ Section 501(c)(3) exempt private foundation ☒ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationI Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ **117261** J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)

A Employer identification number

95-8858457

B Telephone number (see instructions)

(703)851-8378C If exemption application is pending, check here ▶ ☐ 3D 1. Foreign organizations, check here . . . ▶ ☐2. Foreign organizations meeting the 85% test, check here and attach computation . . . ▶ ☐E If private foundation status was terminated under section 507(b)(1)(A), check here . . . ▶ ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . ▶ ☐**Part I****Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)	0			
2 Check ▶ ☐ If the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	152	152		
4 Dividends and interest from securities	0	0		
5a Gross rents	0	0		
b Net rental income or (loss) NONE				
6a Net gain or (loss) from sale of assets not on line 10	5562			
b Gross sales price for all assets on line 6a 0				
7 Capital gain net income (from Part IV, line 2)		5562		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances NONE				
b Less: Cost of goods sold 0				
c Gross profit or (loss) (attach schedule)	0			
11 Other income (attach schedule)	544	544		
12 Total. Add lines 1 through 11	6258	6258		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.	1639	1639		
14 Other employee salaries and wages	0	0		
15 Pension plans, employee benefits	0	0		
16a Legal fees (attach schedule)	0	0		
b Accounting fees (attach schedule)	0	0		
c Other professional fees (attach schedule)	0	0		
17 Interest	0	0		
18 Taxes (attach schedule) (see instructions)	434	434		
19 Depreciation (attach schedule) and depletion	0	0		
20 Occupancy	0	0		
21 Travel, conferences, and meetings	0	0		
22 Printing and publications	0	0		
23 Other expenses (attach schedule)	164	164		
24 Total operating and administrative expenses. Add lines 13 through 23	2237	2237		0
25 Contributions, gifts, grants paid	11000			11000
26 Total expenses and disbursements. Add lines 24 and 25	13237	2237		11000
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	(6979)			
b Net investment income (if negative, enter -0-)		4021		
c Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash—non-interest-bearing	0	0	0
	2 Savings and temporary cash investments	111904	7961	7961
	3 Accounts receivable ▶ NONE			
	Less: allowance for doubtful accounts ▶	0	0	0
	4 Pledges receivable ▶ NONE			
	Less: allowance for doubtful accounts ▶	0	0	0
	5 Grants receivable	0	0	0
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)	0	0	0
	7 Other notes and loans receivable (attach schedule) ▶ NONE			
	Less: allowance for doubtful accounts ▶	0	0	0
	8 Inventories for sale or use	0	0	0
	9 Prepaid expenses and deferred charges	0	0	0
	10a Investments—U.S. and state government obligations (attach schedule)	0	0	0
	b Investments—corporate stock (attach schedule)	251658	348622	109300
	c Investments—corporate bonds (attach schedule)	0	0	0
	11 Investments—land, buildings, and equipment: basis ▶ NONE			
Less: accumulated depreciation (attach schedule) ▶	0	0	0	
12 Investments—mortgage loans	0	0	0	
13 Investments—other (attach schedule)	0	0	0	
14 Land, buildings, and equipment: basis ▶ NONE				
Less: accumulated depreciation (attach schedule) ▶	0	0	0	
15 Other assets (describe ▶ NONE)	0	0	0	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	363562	356583	117261	
Liabilities	17 Accounts payable and accrued expenses	0	0	
	18 Grants payable	0	0	
	19 Deferred revenue	0	0	
	20 Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21 Mortgages and other notes payable (attach schedule)	0	0	
	22 Other liabilities (describe ▶ NONE)	0	0	
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒			
	27 Capital stock, trust principal, or current funds	363562	356583	
	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)	363562	356583		
31 Total liabilities and net assets/fund balances (see instructions)	363562	356583		

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	363562
2 Enter amount from Part I, line 27a	2	(6979)
3 Other increases not included in line 2 (itemize) ▶	3	0
4 Add lines 1, 2, and 3	4	356583
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	356583

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	[Please see attached schedule.]			
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	5582
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	NA

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 doesn't 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))
2017	13000	131692	9.872%
2016	10000	133847	7.471%
2015	14000	168396	8.314%
2014	26535	274415	9.670%
2013	22397	296092	7.564%

2 Total of line 1, column (d)	2	42.891%
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	8.578%
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	140922
5 Multiply line 4 by line 3	5	12088
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	40
7 Add lines 5 and 6	7	12128
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	11000

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4918 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)	1	80
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		
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	80
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	80
6	Credits/Payments:		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	0
b	Exempt foreign organizations—tax withheld at source	6b	0
c	Tax paid with application for extension of time to file (Form 8868)	6c	250
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d	7	250
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	0
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	170
11	Enter the amount of line 10 to be: Credited to 2019 estimated tax 170 Refunded	11	0

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		✓
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ <u>NONE</u> (2) On foundation managers. ▶ \$ <u>NONE</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>NONE</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2	✓
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes.	3	✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	✓
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? If "Yes," attach the statement required by General Instruction T.	5	✓
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	✓
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	✓
8a Enter the states to which the foundation reports or with which it is registered. See instructions. ▶ <u>CALIFORNIA</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	✓
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 2018 or the tax year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV	9	✓
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	✓

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11	✓
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	✓
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>www.rowetrusts.org</u>	13	✓
14 The books are in care of ► <u>Duncan Forbes</u> Telephone no. ► <u>703-851-8378</u>		
Located at ► <u>12760 Bradwell Road, Oak Hill, VA</u> ZIP+4 ► <u>20171-2453</u>		
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 0
16 At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►	16	✓

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 2018?	1c	✓
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? ☐ Yes ☒ No If "Yes," list the years ► 20 , 20 , 20 , 20		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	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 2018 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 2018.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2018?	4b	✓

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

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No	
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No	
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 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	
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	☒
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	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	☐ Yes ☒ No	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, and foundation managers and their compensation. 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
Duncan Forbes 12760 Bradwell Road, Oak Hill, VA 20171	Trustee, ~ 10 hours/week	1639	0	0

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

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

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services **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 NONE	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 NONE	
2	
All other program-related investments. See instructions.	
3 NONE	
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	59503
b	Average of monthly cash balances	1b	83565
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	143068
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	NA
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	143068
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	2146
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	140922
6	Minimum investment return. Enter 5% of line 5	6	7046

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	7046
2a	Tax on investment income for 2018 from Part VI, line 5	2a	80
b	Income tax for 2018. (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	80
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	6966
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	6966
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	6966

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	11000
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	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	11000
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	NA
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	11000

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 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				6966
2 Undistributed income, if any, as of the end of 2018:				
a Enter amount for 2017 only			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2018:				
a From 2013	8513			
b From 2014	12814			
c From 2015	5964			
d From 2016	3308			
e From 2017	6415			
f Total of lines 3a through e	37014			
4 Qualifying distributions for 2018 from Part XII, line 4: ► \$ 11000				
a Applied to 2017, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions)		0		
c Treated as distributions out of corpus (Election required—see instructions)	0			
d Applied to 2018 distributable amount				6966
e Remaining amount distributed out of corpus	4034			
5 Excess distributions carryover applied to 2018 (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	41048			
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 2017. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	0			
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions)	8513			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	32535			
10 Analysis of line 9:				
a Excess from 2014	12814			
b Excess from 2015	5964			
c Excess from 2016	3308			
d Excess from 2017	6415			
e Excess from 2018	4034			

Part XV **Supplementary Information (continued)****3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year [Please see attached schedule.]				
Total			▶ 3a	11000
b Approved for future payment				
Total			▶ 3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

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 NA						0
b						
c						
d						
e						
f						
g Fees and contracts from government agencies						0
2 Membership dues and assessments						0
3 Interest on savings and temporary cash investments						152
4 Dividends and interest from securities						0
5 Net rental income or (loss) from real estate:						
a Debt-financed property						0
b Not debt-financed property						0
6 Net rental income or (loss) from personal property						0
7 Other investment income						5562
8 Gain or (loss) from sales of assets other than inventory						0
9 Net income or (loss) from special events						0
10 Gross profit or (loss) from sales of inventory						NA
11 Other revenue: a Refund on 2015 1041 tax						544
b						
c						
d						
e						
12 Subtotal. Add columns (b), (d), and (e)		NONE		NONE		6258
13 Total. Add line 12, columns (b), (d), and (e)					13	6258

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

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

[illegible]

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

Part 1 Schedules

Ray Rowe Trust for Animals No. 2
2018 990PF
EIN# 95-6858457

Part 1, Line 11, Other Income	1. US 1041 income tax refund for 2015	\$544
		<u>\$544</u>
Part 1, Line 18, Taxes	1. US 1041 income tax for 2015 [Note refund in excess of this amount.]	\$434
		<u>\$434</u>
Part 1, Line 23, Other Expenses	1. Franchise Tax Board (filing fee for 2017 CA 199)	\$10
	2. Postage	\$4
	3. Wells Fargo yearly admin. fee	\$150
		<u>\$164</u>

Part II Schedule

Ray Rowe Trust for Animals No. 2			
2018 990PF			
EIN# 95-6858457		Part II, Line 10b	
12/31/18	Shares	FMV	Basis
Centerra Gold [CACDF]**	4001	\$16,935	\$227,531
First Solar [FSLR]	2000	\$84,910	\$96,964
Sunpower [SPWR]	1500	\$7,455	\$24,127
		\$109,300	\$348,622
12/31/17	Shares	FMV	Basis
Centerra Gold [CACDF]**	4001	\$20,439	\$227,531
Sunpower [SPWR]	1500	\$12,645	\$24,127
		\$33,084	\$251,658
**Centerra purchased Thompsons Creek using stock			

Part IV Schedule

Ray Rowe Trust for Animals No. 2
2018 990PF
EIN# 95-6858457

Part IV, Lines 1 & 2

Covered Calls:

(a) Description	Shares (Options Contracts)	(b) How Acquired	(c) Date Acquired [Date Contracts Sold]	(d) Date Sold [Date Expired]	(e) Gross Sales Price	(f) Dep.	(g) Basis	(h) Gain or (Loss)	Short/Long Term
Sunpower Corp	1500 [15]	P	4/19/18	5/18/18	\$889.36	NA	\$0.00	\$889	ST
First Solar Inc	2000 [20]	P	10/1/18	11/16/18	\$3,116.14	NA	\$0.00	\$3,116	ST
First Solar Inc	2000 [20]	P	11/26/18	12/21/18	\$1,556.16	NA	\$0.00	\$1,556	ST
Totals					\$5,561.66		\$0.00	\$5,562	

Part XV Schedule

Ray Rowe Trust for Animals No. 2		2018 990PF	
EIN# 95-6858457		Recipient	Part XV, Line 3a
	Recipient Name and address	Status	Purpose of grant
			Amount
1	Wildlife Center of Virginia P.O. Box 1557 Waynesboro, VA 22980	501(c)(3)	Prevention of cruelty to animals
			\$2,000
2	Defenders of Wildlife 1130 17 th Street, N.W. Washington, DC 20036-4604	501(c)(3)	Prevention of cruelty to animals
			\$2,000
3	Pets of the Homeless 400 W. King Street, Ste 200 Carson City, NV 89703-4221	501(c)(3)	Prevention of cruelty to animals
			\$1,000
4	Berkeley-East Bay Humane Society 2700 Ninth Street Berkeley, CA 94710-2606	501(c)(3)	Prevention of cruelty to animals
			\$1,500
5	Back to Basics Project -- Pet Food Pantry 9485 S. Lake Ridge Drive Bloomington, IN 47401	501(c)(3)	Prevention of cruelty to animals
			\$2,000
6	Humane Animal Welfare Society [HAWS] 701 Northview RD Waukesha, WI 53188	501(c)(3)	Prevention of cruelty to animals
			\$1,000
7	Animal Rescue, Inc. P.O. Box 35 Maryland Line, MD 21105	501(c)(3)	Prevention of cruelty to animals
			\$1,500
		Total	\$11,000