



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

**2009****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service**A** For the 2009 calendar year, or tax year beginning **04/01/09**, and ending **03/31/10**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>BETHEL METHODIST CEMETERY, INC.</b>		<b>D</b> Employer identification number <b>73-1729520</b>
		Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>129 W. 4TH STREET</b>		<b>E</b> Telephone number <b>302-645-8810</b>
		City or town, state or country, and ZIP + 4 <b>LEWES DE 19958</b>		<b>F</b> Group Exemption Number ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

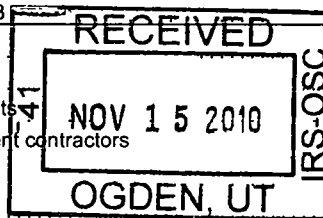
**G** Accounting method ☒ Cash ☐ Accrual  
Other (specify) ►

**I** Website: ► **N/A****J** Tax-exempt status (check only one) — ☒ 501(c) ( **13** ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **70,902****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Expenses	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	<b>50,800</b>
	3	Membership dues and assessments	3	
	4	Investment income	4	<b>20,102</b>
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ► _____)	8	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<b>70,902</b>
	Net Assets	10	Grants and similar amounts paid (attach schedule)	10
11		Benefits paid to or for members	11	
12		Salaries, other compensation, and employee benefits	12	
13		Professional fees and other payments to independent contractors	13	<b>2,224</b>
14		Occupancy, rent, utilities, and maintenance	14	<b>11,349</b>
15		Printing, publications, postage, and shipping	15	
16		Other expenses (describe ► <b>SEE STATEMENT 1</b> )	16	<b>26,416</b>
17		<b>Total expenses.</b> Add lines 10 through 16	17	<b>39,989</b>
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<b>30,913</b>	
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	<b>750,987</b>	
20	Other changes in net assets or fund balances (attach explanation) <b>SEE STATEMENT 2</b>	20	<b>71,820</b>	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	<b>853,720</b>	

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	<b>440,559</b>	<b>549,214</b>
23 Land and buildings	<b>315,853</b>	<b>304,506</b>
24 Other assets (describe ► _____)		
25 <b>Total assets</b>	<b>756,412</b>	<b>853,720</b>
26 <b>Total liabilities</b> (describe ► <b>SEE STATEMENT 3</b> )	<b>5,425</b>	<b>0</b>
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>750,987</b>	<b>853,720</b>

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

12

**Part III Statement of Program Service Accomplishments (See the instructions for Part III.)**

**What is the organization's primary exempt purpose?**

**SEE STATEMENT 4**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 ACTIVITIES INCLUDE PROVIDING SUITABLE SPACE FOR THE  
BURIAL OF THE DEAD, AS WELL AS MAINTENANCE, UPKEEP AND  
IMPROVEMENTS TO THE SAID CEMETERY.

(Grants \$ \_\_\_\_\_) If this amount includes foreign grants, check here

28a	39,979
-----	--------

29

(Grants \$ ) If this amount includes foreign grants, check here

**29a**

30

(Grants \$ ) If this amount includes foreign grants, check here

**30a**

**31 Other program services (attach schedule)**

(Grants \$ ) If this amount includes foreign grants, check here . . .

31a

**32 Total program service expenses (add lines 28a through 31a)**

32

**39,979**

**Part IV** List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

[illegible]

Form 990-EZ (2009)

**BETHEL METHODIST CEMETERY, INC.****73-1729520**

Page 3

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<b>X</b>
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		<b>X</b>
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		<b>X</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instr <b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		<b>X</b>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		<b>X</b>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <b>40a</b> , section 4912 <b>40a</b> , section 4955 <b>40a</b>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I <b>40b</b>		
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>40c</b>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>		
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T <b>40e</b>		<b>X</b>
<b>41</b> List the states with which a copy of this return is filed <b>DE</b>		
<b>42a</b> The organization's books are in care of <b>DONALD D. MITCHELL</b> Telephone no <b>302-645-8810</b> <b>44 SUSSEX DRIVE</b> Located at <b>LEWES, DE</b> ZIP + 4 <b>19958</b>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <b>42b</b>		<b>X</b>
If "Yes," enter the name of the foreign country: <b>42c</b>		<b>X</b>
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? <b>42c</b>		<b>X</b>
If "Yes," enter the name of the foreign country: <b>43</b>		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ <b>44</b>		<b>X</b>
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ <b>45</b>		<b>X</b>

Form **990-EZ** (2009)

Form 990-EZ (2009)

**BETHEL METHODIST CEMETERY, INC.****73-1729520**Page **4**

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	
<b>b</b> If "Yes," was the related organization a section 527 organization?	<b>49b</b>	

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

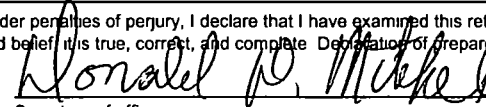
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

**f** Total number of other employees paid over \$100,000 ▶

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000 ▶

<b>Sign Here</b>	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 officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer <b>DONALD D. MITCHELL</b> Type or print name and title		Date <b>11/5/2010</b> <b>PRESIDENT</b>	
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instr.)
	Firm's name (or yours if self-employed), address, and ZIP + 4	<b>10/28/10</b>	<input type="checkbox"/>	<b>P00500776</b>
	<b>JEFFERSON, URIAN, DOANE &amp; STERNER, P.A.</b> <b>P.O. BOX 830</b> <b>GEORGETOWN, DE 19947</b>			EIN ▶ <b>51-0212284</b> Phone no ▶ <b>302-856-3900</b>

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

Form 990-EZ (2009)

**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
EXPENSES	\$
INTEREST EXPENSE	98
INSURANCE	1,334
POSTAGE-PERMITS	26
BANK CHARGES	10
OFFICE SUPPLIES	933
OUTSIDE SERVICES	57
REPAIRS AND MAINTENANCE	21,136
TAXES-PERMITS	25
HEADSTONES/MAUSOLEUMS	2,797
TOTAL	\$ 26,416

**Statement 2 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

Description	Amount
UNREALIZED GAIN ON INVESTMENTS	\$ 71,820
TOTAL	\$ 71,820

**Statement 3 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

Description	Beginning of Year	End of Year
MORTGAGE AND OTHER NOTES PAYABLE	\$ 5,425	\$
	5,425	

**Statement 4 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

Description

TO PROVIDE AND MAINTAIN CONSECRATED GROUND OR OTHER  
SUITABLE SPACE FOR THE BURIAL OF THE DEAD.

Form **4562**  
Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No 1545-0172

**2009**Attachment  
Sequence No **67**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

**BETHEL METHODIST CEMETERY, INC.**

Identifying number

**73-1729520**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	<b>250,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>800,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>7,506</b>

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	<b>3,843</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>11,349</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2009)

DAA

**THERE ARE NO AMOUNTS FOR PAGE 2**



**Federal Asset Report****Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
3	PARKING LOT PAVING	7/30/07	30,779				30,779	15 HY 150DB	4,463	2,632
4	PARKING LOT PAVING	7/22/08	3,835			X	1,917	15 HY 150DB	2,013	183
5	LANDSCAPING	11/03/08	8,415			X	4,207	15 HY 150DB	4,418	400
6	WATER SERVICE	10/13/08	13,228			X	6,614	15 HY 150DB	6,945	628
			<u>56,257</u>				<u>43,517</u>		<u>17,839</u>	<u>3,843</u>
<b>Other Depreciation:</b>										
1	MAUSOLEUM	2/27/07	211,444				211,444	39 MO S/L	11,295	5,422
2	MAUSOLEUM	4/30/07	81,281				81,281	39 MO S/L	3,995	2,084
	<b>Total Other Depreciation</b>		<u>292,725</u>				<u>292,725</u>		<u>15,290</u>	<u>7,506</u>
	<b>Total ACRS and Other Depreciation</b>		<u>292,725</u>				<u>292,725</u>		<u>15,290</u>	<u>7,506</u>
	<b>Grand Totals</b>		348,982				336,242		33,129	11,349
	<b>Less: Dispositions and Transfers</b>		0				0		0	0
	<b>Less: Start-up/Org Expense</b>		0				0		0	0
	<b>Net Grand Totals</b>		<u>348,982</u>				<u>336,242</u>		<u>33,129</u>	<u>11,349</u>

Form **8868**  
(Rev. April 2009)**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545-1709

Department of the Treasury  
Internal Revenue Service

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization	Employer identification number
File by the due date for filing your return. See instructions.	<b>BETHEL METHODIST CEMETARY</b>	<b>73-1729520</b>
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	<b>129 W. 4TH STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	<b>LEWES DE 19958</b>	

Check type of return to be filed (file a separate application for each return):

- |   |   |                                    |
|---|---|------------------------------------|
| <input type="checkbox"/> Form 990               | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL            | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF            | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- The books are in the care of ► **DONALD A. MITCHELL**

Telephone No. ► **302-645-8810** FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **11/15/10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year or  
 ► ☒ tax year beginning **04/01/09**, and ending **03/31/10**.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For more information on the Tax Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)