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Form **990**

# Return of Organization Exempt From Income Tax

OMB No 1545-0047

# 2009

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

**A** For the 2009 calendar year, or tax year beginning **JUL 1, 2009** and ending **JUN 30, 2010**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>EDWIN B. PARKER TRUST</b> <b>C/O COLUMBIA UNIVERSITY SCHOOL OF LAW</b> Doing Business As	<b>D</b> Employer identification number <b>52-6025653</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/Suite <b>435 WEST 116TH STREET</b>	<b>E</b> Telephone number <b>(212) 635-6944</b>
	City or town, state or country, and ZIP + 4 <b>NEW YORK, NY 10027</b>	<b>G</b> Gross receipts \$ <b>2,930,043.</b>
	<b>F</b> Name and address of principal officer <b>LANCE LIEBMAN</b> <b>SAME AS ORGANIZATION</b>	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status <input type="checkbox"/> 501(c) ( ) (insert no) <input checked="" type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: <b>N/A</b>		
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1963</b> <b>M</b> State of legal domicile: <b>NY</b>

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities <b>TO DISTRIBUTE A SPECIFIED PORTION OF ITS INCOME AND/OR PRINCIPAL IN SUPPORT OF THE PARKER</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of employees (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)		
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	345,148.	448,143.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11)		6,976.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	345,148.	455,119.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	375,000.	550,000.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	67,882.	64,734.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	442,882.	614,734.
19 Revenue less expenses Subtract line 18 from line 12	-97,734.	-159,615.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 12,943,789.	End of Year 12,844,918.
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances Subtract line 21 from line 20	12,943,789.	12,844,918.

## Extension Attached

<b>Part II Signature Block</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.			
Sign Here		Signature of officer	Date
		<b>LANCE LIEBMAN, TRUSTEE</b>	
		Type or print name and title	
Paid Preparer's Use Only	Preparer's signature	Date <b>1/18/2010</b>	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4	Preparer's identifying number (see instructions) <b>P00922078</b>	
	<b>SHEEHAN &amp; COMPANY, CPA, PC</b> <b>230 PARK AVENUE, 23RD FLOOR</b> <b>NEW YORK, NY 10169-0124</b>	EIN <b>13-2709344</b>	
		Phone no. <b>212-962-4470</b>	

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

SCANNED JAN 06 2011

2A

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

THE EDWIN B. PARKER TRUST WAS ESTABLISHED IN 1963 TO PROVIDE A PORTION OF ITS INCOME AND/OR PRINCIPAL IN SUPPORT OF THE PARKER SCHOOL OF FOREIGN AND COMPARATIVE LAW AT COLUMBIA UNIVERSITY ON AN ANNUAL BASIS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code ) (Expenses \$ 550,000. including grants of \$ 550,000. ) (Revenue \$ )

TO DISTRIBUTE A PORTION OF ITS INCOME AND/OR PRINCIPAL IN SUPPORT OF COLUMBIA UNIVERSITY, PARKER SCHOOL OF FOREIGN AND COMPARATIVE LAW.

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$ 550,000.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		
	• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>		
		Yes	No
12A			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>b</b> Is the organization 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		X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

**Note.** All Form 990 filers are required to complete Schedule O

Form 990 (2009)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
<b>4a</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)?		X
<b>b</b>	If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	X	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body		
1a		6
b Enter the number of voting members that are independent		
1b		6
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
3		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
4		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
5		X
6 Does the organization have members or stockholders?		X
6		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7a		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	X	
8a	X	
b Each committee with authority to act on behalf of the governing body?		X
8b		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X
9		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		X
10a		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10b		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11	X	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13		X
12a		X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12b		
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		
12c		
13 Does the organization have a written whistleblower policy?		X
13		X
14 Does the organization have a written document retention and destruction policy?		X
14		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
15a		X
b Other officers or key employees of the organization		X
15b		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16a		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		
16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **▶ NY**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website  Another's website  Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **▶**  
**SHEEHAN AND COMPANY CPA., P.C. - 212-962-4470**  
**230 PARK AVENUE, 23RD FLOOR, NEW YORK, NY 10169**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of "key employee "
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
PROFESSOR LANCE LIEBMAN TRUSTEE	0.00	X					0.	0.	0.	
STEPHEN M. TURNER, ESQUIRE TRUSTEE	0.00	X					0.	0.	0.	
JAMES B. HURLOCK, ESQUIRE CHAIRMAN	0.00	X					0.	0.	0.	
EDWARD SOTO TRUSTEE	0.00	X					0.	0.	0.	
ROBERT DELAMATER TRUSTEE	0.00	X					0.	0.	0.	
RICHARD HOLWELL TRUSTEE	0.00	X					0.	0.	0.	



EDWIN B. PARKER TRUST

Form 990 (2009)

C/O COLUMBIA UNIVERSITY SCHOOL OF LAW

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Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$					
	<b>h Total. Add lines 1a-1f</b>					
Program Service Revenue	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
<b>g Total. Add lines 2a-2f</b>						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		360,739.	360,739.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	2562328.			
		(ii) Other				
		b Less cost or other basis and sales expenses	2474924.			
		c Gain or (loss)	87,404.			
	d Net gain or (loss)		87,404.	87,404.		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
		b Less direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a CLASS ACTION SETTLEMEN	900099	6,976.	6,976.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		6,976.				
<b>12 Total revenue. See instructions.</b>		<b>455,119.</b>	<b>455,119.</b>	<b>0.</b>	<b>0.</b>	

EDWIN B. PARKER TRUST

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	550,000.	550,000.		
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <b>INVESTMENT MANAGEMENT F</b>	64,734.		64,734.	
b				
c				
d				
e				
f All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24f	<b>614,734.</b>	<b>550,000.</b>	<b>64,734.</b>	<b>0.</b>
<b>26 Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

EDWIN B. PARKER TRUST

Form 990 (2009)

C/O COLUMBIA UNIVERSITY SCHOOL OF LAW

52-6025653 Page 11

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing	1,810.	1	25.
	2	Savings and temporary cash investments	632,194.	2	1,119,227.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D			
	10b	Less accumulated depreciation		10c	
	11	Investments - publicly traded securities	7,192,331.	11	10,029,544.
	12	Investments - other securities See Part IV, line 11	5,038,507.	12	1,618,962.
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	78,947.	15	77,160.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	12,943,789.	16	12,844,918.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	0.	26	0.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets	12,943,789.	28	12,844,918.
	29	Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	<b>Total net assets or fund balances</b>	12,943,789.	33	12,844,918.
	34	<b>Total liabilities and net assets/fund balances</b>	12,943,789.	34	12,844,918.

Form 990 (2009)

**Part XI Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2009)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

**2009**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **EDWIN B. PARKER TRUST**  
**C/O COLUMBIA UNIVERSITY SCHOOL OF LAW** Employer identification number **52-6025653**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III - Functionally integrated
  - d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		<b>X</b>
(ii) A family member of a person described in (i) above?		<b>X</b>
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		<b>X</b>
- h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
COLUMBIA U. - PARKER SCH	13-5598093	501 (C) (3)		<b>X</b>	<b>X</b>		<b>X</b>		550,000.
<b>Total</b>									<b>550,000.</b>

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2009

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	15	%
<b>16a 33 1/3% support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>b 33 1/3% support test - 2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization **EDWIN B. PARKER TRUST  
C/O COLUMBIA UNIVERSITY SCHOOL OF LAW**

Employer identification number  
**52-6025653**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply).

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

Table with 2 columns: Description (1c-1f), Amount

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows 1a-1g.

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

Table with 2 columns: Yes, No. Rows 3a(i), 3a(ii), 3b.

- (i) unrelated organizations
(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) 0.



EDWIN B. PARKER TRUST

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	455,119.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	614,734.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-159,615.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	60,744.
9	Total adjustments (net) Add lines 4 through 8	9	60,744.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	-98,871.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	515,863.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains on investments	2a	60,744.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	60,744.
3	Subtract line 2e from line 1	3	455,119.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	455,119.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	614,734.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	614,734.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	614,734.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

**PART XI, LINE 8 - OTHER ADJUSTMENTS:**

**UNREALIZED GAIN ON FMV OF SECURITIES: 60744.**



(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information

**SCHEDULE I, PART I, LINE 2: THE TRUSTEES APPROVE A BUDGET FOR THE USE OF THE FUNDS. AS THE DIRECTOR IS INVOLVED WITH THE DEPARTMENT USING THE FUNDS, HE IS ABLE TO DIRECTLY MONITOR THE USE OF THE FUNDS AND VERIFY THEY ARE BEING USED FOR THE PURPOSES AGREED TO BY THE TRUSTEES.**

**SCHEDULE O**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization	EDWIN B. PARKER TRUST C/O COLUMBIA UNIVERSITY SCHOOL OF LAW	Employer identification number 52-6025653
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
SCHOOL OF FOREIGN AND COMPARATIVE LAW AT COLUMBIA UNIVERSITY.

FORM 990, PART VI, SECTION A, LINE 8B: EDWIN B. PARKER TRUST DOES NOT  
CURRENTLY HAVE A COMMITTEE WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING  
BODY.

FORM 990, PART VI, SECTION B, LINE 11: FORM 990 IS PROVIDED TO THE  
ORGANIZATION'S BOARD TO REVIEW PRIOR TO IT BEING FILED.

THE TRUST HAS NO EMPLOYEES AND,  
THEREFORE, THERE ARE NO POLICIES REGARDING COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES AVAILABLE  
ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS TO THE PUBLIC UPON  
REQUEST.

**Edwin B. Parker Trust**  
**EIN # 52-6025653**  
**REALIZED GAIN (LOSS) SCHEDULE**

**For the Tax Year Beginning July 1, 2009 and Ending June 30, 2010**

<u>Description</u>	<u>Cost</u>	<u>Proceeds</u>	<u>Gain or (Loss)</u>
Florida Power Corp., 6.65%, due 07/15/2011	\$ 51,550	\$ 54,142	\$ 2,592
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,128	1,175	47
MBNA America Bank Note, 4.625%, due 08/03/2009	109,955	110,000	45
International Lease Finance Corporation, 5.125%, due 11/01/2010	149,116	129,750	(19,366)
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,441	1,502	61
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,285	1,339	54
Bear Stearns Co. Note, 4.55%, due 06/23/2010	70,005	71,882	1,877
Embarq Corp. Note, 6.738%, due 06/01/2013	52,019	53,125	1,106
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,456	1,517	61
International Business Machines Bond, 4.75%, due 11/29/2012	98,897	108,522	9,625
Federal Home Loan Bank Bond Ser 1, 4.875%, due 05/17/2017	102,651	108,926	6,275
US Treasury Note, 4.125%, due 05/15/2015	71,833	80,730	8,897
CVS Caremark Corp., 5.750%, due 06/01/2017	50,769	53,179	2,410
US Treasury Note, 3.500%, due 11/15/2009	200,148	200,000	(148)
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,020	1,063	43
Du Pont E I De Nemours, 5.000%, due 07/15/2013	29,907	32,553	2,646
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,148	1,196	48
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,312	1,367	55
US Treasury Note, 4.250%, due 10/15/2010	149,844	154,177	4,333
Bank of America Corp., 7.625%, due 06/01/2019	49,825	57,016	7,191
FHLM2 Gold Pool, 3.500%, due 08/01/2010	755	787	32
Boeing Co., 5.000%, due 03/15/2014	50,294	54,460	4,166
Alabama Power Co. Senior Note, 5.200%, 01/15/2016	198,621	216,720	18,099
Federal National Mortgage Association, 6.625%, due 11/15/2010	113,353	104,383	(8,970)
FHLM2 Gold Pool, 3.500%, due 08/01/2010	656	683	27
US Treasury Note Ser B, 4.875%, due 02/15/2012	160,816	160,892	76
US Treasury Note Ser F, 4.750%, due 03/31/2011	99,889	104,293	4,404
Verizon NJ Inc. Debenture Ser A, 5.875%, due 01/17/2012	26,877	26,662	(215)
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,222	1,273	51
Goldman Sachs Group Inc., 7.500%, due 02/15/2019	26,133	28,016	1,883
Anadarko Petroleum Corp., 8.700%, due 03/15/2019	87,738	92,492	4,754
Time Warner Inc., 5.500%, due 11/15/2011	74,664	79,423	4,759
General Electric Cap Corp., 2.800%, due 01/08/2013	99,994	101,224	1,230
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,492	1,554	62
Goldman Sachs Group Inc., 7.500%, due 02/15/2019	26,133	27,306	1,173
Schering Plough Corp. Note, due 12/01/2013	234,062	256,758	22,696
Caterpillar Financial SE Ser Mtn, 5.750%, 02/15/2012	75,198	80,451	5,253
FHLM2 Gold Pool, 3.500%, due 08/01/2010	1,718	1,790	72
	<u>\$ 2,474,924</u>	<u>\$ 2,562,328</u>	<u>\$ 87,404</u>

**Edwin B. Parker Trust**  
**EIN # 52-6025653**  
**SCHEDULE OF MARKETABLE SECURITIES - BONDS AND NOTES**

June 30, 2010

<b>Principal Amount</b>	<b>Description of Security</b>	<b>Cost</b>	<b>Market Value</b>
\$ 250,000.00	U.S. Treasury Notes, 4.500%, due 9/30/2011	\$ 268,994	\$ 262,755
100,000.00	U.S. Treasury Notes, 4.875%, due 2/15/2012	107,211	107,133
225,000.00	U.S. Treasury Notes, 4.000%, due 11/15/2012	220,688	242,350
150,000.00	U.S. Treasury Notes, 4.250%, due 8/15/2013	143,971	164,824
200,000.00	U.S. Treasury Notes, 4.500%, due 2/15/2016	220,430	226,360
450,000.00	U.S. Treasury Notes, 2.625%, due 4/30/2016	447,750	462,375
55,000.00	U.S. Treasury Notes, 4.750%, due 8/15/2017	56,141	63,589
150,000.00	U.S. Treasury Bond, 4.250%, due 11/15/2017	155,813	168,504
100,000.00	U.S. Treasury Bond, 4.000%, due 08/15/2018	106,309	109,992
200,000.00	U.S. Treasury Bond, 3.625%, due 02/15/2020	206,024	211,312
200,000.00	Federal Home Loan Bank Note, 4.875%, due 11/18/2011	196,469	211,750
375,000.00	Federal Home Loan Bank Note, 4.500%, due 11/15/2012	374,165	406,406
100,000.00	Federal National Mortgage Association, 1.800%, due 03/15/2013	99,985	100,781
50,000.00	Federal Home Loan Bank Bond, 4.500%, due 09/16/2013	50,070	54,984
100,000.00	Federal National Mortgage Association Note, 4.125%, due 04/15/2014	94,030	109,188
100,000.00	Federal Home Loan Bank Bond, 5.250%, due 06/18/2014	100,165	113,969
200,000.00	Federal Home Loan Bank Bond, 5.500%, due 08/13/2014	207,557	230,562
100,000.00	Federal National Mortgage Association, 4.375%, due 10/15/2015	108,086	110,594
150,000.00	Federal Home Loan Mortgage Corporation, 5.250%, due 04/18/2016	162,724	172,219
200,000.00	Federal National Mortgage Association, 5.000%, due 05/11/2017	196,265	228,188
100,000.00	Federal Home Loan Bank Bond, 4.875%, due 05/17/2017	99,393	113,906
13,140.34	FHLM2 Gold Pool, 3.500%, due 08/1/2010	12,611	13,186
100,000.00	Vulcan Materials, due 12/15/2010	99,875	100,264
100,000.00	SBC Communications Inc Note, 6.250%, due 3/15/2011	105,306	103,613
50,000.00	Nevada Power Co. Genl Ref Mortgage Ser A, 8.250%, due 06/01/2011	54,495	52,934
25,000.00	Verizon NJ Inc. Debeture Ser A, 5.875%, due 01/17/2012	26,877	26,503
75,000.00	Roche Hldgs Inc. Ser 144A, 4.500%, due 03/01/2012	79,484	78,977
100,000.00	Wells Fargo Financial Note, 5.500%, due 8/1/2012	104,929	105,945
75,000.00	XTO Energy Inc., 5.900%, due 08/01/2012	82,495	81,963
85,000.00	Peco Energy Co. 1st Ref Mort., 4.750%, due 10/1/2012	83,861	91,009
50,000.00	Time Warner Entertainment Co. L P Note, 8.875%, due 10/1/2012	61,998	57,110
100,000.00	Tyco Electronics Group, 6.000%, due 10/01/2012	107,500	107,990
70,000.00	Bank of New York Mellon Ser MTN, 4.950%, due 11/1/2012	67,343	75,802
75,000.00	General Electric Co. Note, 5.000%, due 2/1/2013	75,129	80,427
50,000.00	Merck & Co., Inc. Note, 4.375%, due 2/15/2013	48,756	53,782
50,000.00	AT&T Broadband Corp. Note, 8.375%, due 3/15/2013	60,196	57,898
50,000.00	Weatherford Intl Ltd, 5.150%, due 03/15/2013	51,506	52,381
100,000.00	Anheuser-Busch Inbev Wor Ser 144A, 2.500%, due 03/26/2013	99,880	101,186
75,000.00	General Electric Cap Corp, due 05/22/2013	75,000	73,938
50,000.00	Alcoa Inc Sr Unsecured, 6.000%, 07/15/2013	52,687	52,659
75,000.00	American Express Co Note, 4.875%, due 07/15/2013	73,892	80,076
100,000.00	Electronic Data Systems Corp. New Note, 6.000%, 08/01/2013	111,162	112,755
50,000.00	John Deere Capital Corp., 4.900%, due 09/09/2013	49,892	54,699
75,000.00	BP Capital Markets PLC, 5.250%, due 11/07/2013	75,576	68,945
25,000.00	Boeing Co., 5.000%, due 03/15/2014	25,147	27,812
150,000.00	Morgan Stanley Sub Note, 4.750%, due 4/1/2014	143,826	150,258
50,000.00	Morgan Stanley, 6.000%, due 05/13/2014	53,384	52,980
50,000.00	Simon Property Group LP, 6.750%, due 5/15/2014	49,480	56,196
50,000.00	JPMorgan Chase & Co., 4.650%, due 6/1/2014	49,897	53,314
80,000.00	Norfolk Southern Corp. Note, 5.257%, due 9/17/2014	82,898	87,450
50,000.00	NBC Universal Ser 144A, 3.650%, due 04/30/2015	50,399	51,130

Edwin B. Parker Trust  
EIN # 52-6025653

**SCHEDULE OF MARKETABLE SECURITIES - BONDS AND NOTES**

June 30, 2010

<b>Principal Amount</b>	<b>Description of Security</b>	<b>Cost</b>	<b>Market Value</b>
25,000.00	MetLife Inc Note, 5.000%, due 6/15/2015	23,753	26,722
50,000.00	Bank of Amerca Corp., 5.250%, due 12/01/2015	50,490	51,035
75,000.00	Cisco Systems Inc. Note, 5.500%, due 2/22/2016	75,337	86,399
75,000.00	Exelon Generation Co. LLC Senior Note, 6.200%, due 10/01/2017	81,811	85,258
25,000.00	Hartford Finl Svcs Grp, 6.300%, due 03/15/2018	26,319	25,902
100,000.00	General Electric Capital Corp., 5.625%, due 05/01/2018	104,485	106,271
50,000.00	Illinois Power Co., 9.750%, due 11/15/2018	62,739	65,644
75,000.00	United Technologies Corp., 6.125%, due 02/01/2019	74,879	89,441
75,000.00	General Mills Inc. Corp., 6.125%, due 02/15/2019	76,639	85,221
75,000.00	Honeywell International, 5.000%, due 02/15/2019	73,976	83,888
50,000.00	Alcoa Inc. Sr Unsecured, 5.720%, 02/23/2019	48,327	47,609
50,000.00	Comcast Corp., 5.700%, due 7/1/2019	49,881	54,965
50,000.00	Westpac Banking Corp., 4.875%, due 11/19/2019	50,152	51,638
75,000.00	Blackrock Inc Ser 2, 5.000%, due 12/10/2019	75,017	79,715
50,000.00	L-3 Communications Corp., 4.750%, due 07/15/2020	50,106	50,385
2,035.47	Federal Home Loan Mortgage Corp., 6.000%, due 2/15/2034	2,110	2,004
80,000.00	Federal Home Loan Mortgage Corp., 6.000%, due 1/15/2029	80,650	80,848
11,159.35	Eaton Vance Spl Invt Tr	195,000	170,850
4,520.61	Hartford Capital Appreciation Fund	140,000	124,769
2,322.00	Ishares Russell 1000 Value Index Fund	139,671	125,876
11,567.44	JPMorgan Tr I	140,000	125,275
14,717.68	JPMorgan US Equity Fund	135,000	122,157
5,500.49	Longleaf Partners Fund Trust	140,000	130,361
1,914.00	SPDR S&P 500 ETF Trust	219,645	197,563
2,211.00	Ishares Russell Midcap Index Fund	195,065	177,831
2,552.00	Ishares Russell 2000 Index Fund	169,849	155,965
12,815.90	JPMorgan Market Expansion Index Fund	120,000	108,294
7,646.69	JPMorgan Small Cap Growth Fund	70,000	66,144
5,616.31	Profesionally Managed Portfolios	140,000	131,590
5,102.10	Artisan Intl Value Fund - Inv	120,000	110,154
5,518.69	Dodge & Cox International Stock	180,000	156,676
3,812.00	Ishares MSCI EAFE Index Fund	209,876	177,296
4,275.48	JPMorgan Asia Equity Fund	135,000	125,015
6,760.45	Matthews Pacific Tiger Fund - CL I	130,000	129,666
4,102.00	Vanguard Emerging Market ETF	169,911	155,835
75,000.00	BARC Asia BREN	75,000	70,395
100,000.00	BNP 12M SPX BREN	100,000	87,959
50,000.00	CS 12M SPX BREN	50,000	45,470
20,000.00	DB 12M Asia BREN	20,000	20,030
50,000.00	GS 15M Mid Callable Contingent	50,000	44,760
50,000.00	GGs 18M SPX CONT BUFF EQ Note	50,000	45,845
75,000.00	HSBC EAFE BREN	75,000	68,655
50,000.00	HSBC SPX BREN	50,000	47,245
		<u>\$ 9,963,409</u>	<u>\$ 10,029,544</u>

# Application for Extension of Time To File an Exempt Organization Return

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
  - 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  File by the due date for filing your return. See instructions	Name of Exempt Organization <b>EDWIN B. PARKER TRUST C/O COLUMBIA UNIVERSITY SCHOOL OF LAW</b>	Employer identification number <b>52-6025653</b>
	Number, street, and room or suite no. If a P O box, see instructions <b>435 WEST 116TH STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>NEW YORK, NY 10027</b>	

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

- |  |  |                                    |
|--|--|------------------------------------|
| <input checked="" 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 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 |

### SHEEHAN AND COMPANY CPA., P.C.

- The books are in the care of  **230 PARK AVENUE, 23RD FLOOR - NEW YORK, NY 10169**  
Telephone No  **212-962-4470** 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 **FEBRUARY 15, 2011**, 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 **JUL 1, 2009**, and ending **JUN 30, 2010**.

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

<b>3a</b> 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	<b>3a</b>	\$
<b>b</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	<b>3b</b>	\$
<b>c</b> <b>Balance Due.</b> 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	<b>3c</b>	\$ <b>N/A</b>

**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