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

2011

Department of the Treasury
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2011, or tax year beginning

, 2011, and ending

, 20

Name of foundation

R Edwin and Winsome S Brown Foundation

A Employer identification number

52-1977291

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

PO Box 449

Room/suite

B Telephone number (see instructions)

(301) 349-2850

City or town, state, and ZIP code

Barnesville MD 20838

G Check all that apply:

Initial return

Initial return of a former public charity

Final return

Amended return

Address change

Name change

C If exempt application is pending, check here ☐D 1. Foreign organizations, check here ☐

2. Foreign organizations meeting the 85%

test, check here and attach computation ☐

E If private foundation status was

terminated under section

507(b)(1)(A), check here ☐

F If the foundation is in a 60-month

termination under section

507(b)(1)(B), check here ☐

H Check type of organization

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundationI Fair market value of all assets at end of
year (from Part II, col (c), line 16)

>\$ 931,829

J Accounting method ☒ Cash ☐ Accrual☐ Other (specify)

(Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses(The total of amounts in columns (b),
(c), & (d) may not necessarily equal the
amounts in column (a) (see instructions))(a) Revenue and
expenses per
books(b) Net investment
income(c) Adjusted net
income(d) Disbursements
for charitable
purposes
(cash basis only)

R E V E N U E	1	Contributions, gifts, grants, etc., received (attach schedule)	30,000			
	2	Check ☐ if the foundation is not required to attach Sch B				
	3	Interest on savings and temp cash investments	70	70	70	
	4	Dividends and interest from securities	15,748	15,748	15,748	
	5 a	Gross rents	23,586	23,586	23,586	
	b	Net rental income or (loss)				
	6 a	Net gain/(loss) from sale of assets not on line 10	13,818			
	b	Gross sales price for all assets on line 6a	13,818			
	7	Capital gain net income (from Part IV, line 2)		13,818		
	8	Net short-term capital gain			0	
	9	Income modifications			0	
	10 a	Gross sales less rtns & allowances	0			
O P E R A T I N G & A D M I N I S T R A T I V E E X P E N S E S	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) #1	2,527	2,527	2,527	
	12	Total. Add lines 1 through 11	85,749	55,749	41,931	
	13	Compensation of officers, directors, trustees, etc.	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16 a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) #2	1,750	1,750	1,750	1,750
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) #3	772	365	365	365
O P E R A T I N G & A D M I N I S T R A T I V E E X P E N S E S	19	Depreciation (attach sch.) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule) #4	150	150	150	150
	24	Total operating and administrative expenses. Add lines 13 through 23	2,672	2,265	2,265	2,265
	25	Contributions, gifts, grants, etc. paid	50,600			50,600
	26	Total exp & disbursements. Add lines 24 and 25	53,272	2,265	2,265	52,865
	27	Subtract line 26 from line 12				
	a	Excess of revenue over expenses and disbursements	32,477			
	b	Net investment income (if neg, enter -0-)		53,484		
	c	Adjusted net income (if neg, enter -0-)			39,666	

For Paperwork Reduction Act Notice, see the Instructions.

Form 990-PF (2011)

SCANNED MAY 30 2012

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See inst.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
ASSETS	1	Cash -- non-interest-bearing	12,207	22,419	22,419	
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶				
		Less: allowance for doubtful accts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges	988	581	581	
	10a	Investments -- U.S. and state govt. obligations (attach schedule)				
	b	Investments -- corporate stock (attach schedule) #5	838,023	853,187	491,080	
	c	Investments -- corporate bonds (attach schedule)				
	LIABILITIES	11	Investments -- land, buildings, and equipment basis ▶			
		Less: accumulated depreciation (attach schedule) ▶				
12		Investments -- mortgage loans				
13		Investments -- other (attach schedule) #6	410,241	415,357	415,357	
14		Land, buildings, and equipment basis ▶ 1,409	#7			
		Less: accumulated depreciation (attach schedule) ▶ 1,409				
15		Other assets (describe ▶ See attachment #8)		2,392	2,392	
16		Total assets (to be completed by all filers -- see the instructions. Also, see page 1, item I)	1,261,459	1,293,936	931,829	
17		Accounts payable and accrued expenses				
18		Grants payable				
FUND BALANCES	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)	0	0		
		Foundations that follow SFAS 117, check here ▶ ☐				
		and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, ck. here ▶ ☒					
	and complete lines 27 through 31.					
27	Capital stock, trust principal, or current funds	1,261,459	1,293,936			
28	Paid-in or capital surplus, or land, bldg., and equipment fund					
29	Retained earnings, accumulated income, endowment, or other funds					
30	Total net assets or fund balances (see the instructions)	1,261,459	1,293,936			
31	Total liabilities and net assets/fund balances (see the inst.)	1,261,459	1,293,936			

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year -- Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,261,459
2	Enter amount from Part I, line 27a	2	32,477
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,293,936
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) -- Part II, column (b), line 30.	6	1,293,936

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P -- Purchase D -- Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a See attachment #9				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	13,818
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8	3	0

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beg. in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2010	48,176	927,798	0.051925
2009	41,522	840,198	0.049419
2008	59,710	1,088,753	0.054843
2007	61,662	1,341,067	0.045980
2006	61,383	1,341,171	0.045768

2 Total of line 1, column (d)	2	0.247935
3 Average distribution ratio for the 5-year base period -- divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years.	3	0.049587
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	941,466
5 Multiply line 4 by line 3	5	46,684
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	535
7 Add lines 5 and 6	7	47,219
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	52,865

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

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary -- see Inst.)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	535
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3 Add lines 1 and 2		3	535
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	535
6 Credits/Payments:			
a 2011 estimated tax payments and 2010 overpayment credited to 2011	6a	581	
b Exempt foreign organizations -- tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	581	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	46	
11 Enter the amount of line 10 to be Credited to 2012 estimated tax 46 Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ 0 (2) On foundation managers \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by General Instruction T.		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the yr? If "Yes," complete Part II, col. (c), & Part XV.	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) DC		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	X	

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	X	
14	The books are in care of ▶ See attachment #11 Telephone no. ▶ Located at ▶ ZIP+4 ▶			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 -- Check here and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ▶	16	Yes	No X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ ☐	1b	X
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☒ No If "Yes," list the years ▶ 20 __, 20 __, 20 __, 20 __		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement -- see instructions.)	2b	X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20 __, 20 __, 20 __, 20 __		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011)	3b	X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ NoOrganizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
If "Yes" to 6b, file Form 8870**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and avg hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred comp.	(e) Expense account, other allowances
See attachment #12				

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

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

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

0

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

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

Total number of others receiving over \$50,000 for professional services ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1	
2	
3	
4	

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

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

	Amount
1	
2	
All other program-related investments See the instructions	
3	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes.		
a	Average monthly fair market value of securities	1a	535,750
b	Average of monthly cash balances	1b	11,569
c	Fair market value of all other assets (see the instructions)	1c	408,484
d	Total (add lines 1a, b, and c)	1d	955,803
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	955,803
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see the instructions)	4	14,337
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	941,466
6	Minimum investment return. Enter 5% of line 5	6	47,073

Part XI Distributable Amount (see the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	47,073
2a	Tax on investment income for 2011 from Part VI, line 5	2a	535
b	Income tax for 2011. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	535
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	46,538
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	46,538
6	Deduction from distributable amount (see the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	46,538

Part XII Qualifying Distributions (see the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. -- total from Part I, column (d), line 26	1a	52,865
b	Program-related investments -- total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	52,865
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see the instructions)	5	535
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	52,330

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see the instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				46,538
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2011				
a From 2006				
b From 2007				
c From 2008				1,107
d From 2009				
e From 2010				
f Total of lines 3a through e	1,107			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 52,865				
a Applied to 2010, but not more than line 2a				
b Applied to undistributed income of prior years (Election required -- see the instructions) . .				
c Treated as distributions out of corpus (Election required -- see the instructions)				
d Applied to 2011 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,107			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount -- see the instructions				
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount -- see the instructions				
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				46,538
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see the instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see the instructions)				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	1,107			
10 Analysis of line 9.				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010				
e Excess from 2011				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling		N/A			
b Check box to indicate whether the foundation is a private operating foundation described in section		4942(j)(3) or	4942(j)(5)		
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
	(a) 2011	(b) 2010	(c) 2009	(d) 2008	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct exempt act.					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon.					
a "Assets" alternative test -- enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test -- enter 2/3 of min. investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test -- enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year -- see the instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

None

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

None

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed.

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

c Any submission deadlines

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

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year See attachment #13				
Total			▶ 3a	50,600
b Approved for future payment				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See the instructions)
	(a) Business code	(b) Amount	(c) Excl. code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees & contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	70	
4 Dividends and interest from securities			14	15,748	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	23,586	
8 Gain or (loss) from sales of assets other than inventory			14	13,818	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a _____					
b See attachment #14				2,527	
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		0		55,749	0
13 Total. Add line 12, columns (b), (d), and (e)			13	55,749	

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See the instructions)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
(1)	Cash		X
(2)	Other assets		X
b	Other transactions:		
(1)	Sales of assets to a noncharitable exempt organization		X
(2)	Purchases of assets from a noncharitable exempt organization		X
(3)	Rental of facilities, equipment, or other assets		X
(4)	Reimbursement arrangements		X
(5)	Loans or loan guarantees		X
(6)	Performance of services or membership or fundraising solicitations		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received		

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2 a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer or trustee <i>R Edwin Brown</i>	Date 5/14/12	Title President
Paid Preparer Use Only	Print/Type preparer's name Charles R Player Jr	Preparer's signature <i>Charles R Player Jr</i>	Date 5/10/12
	Firm's name CHARLES R PLAYER CPA	Firm's EIN 52-0785209	Check ☒ if self-employed
	Firm's address 17520 WHITES STORE RD	Phone no (301) 428-8034	PTIN P01233780

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

Schedule of Contributors

OMB No. 1545-0047

2011

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

Name of the organization

Employer identification number

R Edwin and Winsome S Brown Foundation

52-1977291

Organization type (check one).

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. . . ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Name of organization

R Edwin and Winsome S Brown Foundation

Employer identification number

52-1977291

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	R Edwin and Winsoms Brown PO Box 449 Barnesville MD 20838	\$ 30,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Attachment 1: page 1 - 990-PF Page 1, Part I, Line 11

Inspection

For calendar year 2011 or tax period beginning

, and ending

R Edwin and Winsome S Brown Foundation

52-1977291

Totals:

990 SCHEDULE OF ACCOUNTING FEES

Attachment 2: page 1 - 990-PF Page 1, Part I, Line 16b

Open to Public

Inspection

For calendar year 2011, or tax period beginning

, and ending

Name of Organization

Employer Identification Number

R Edwin and Winsome S Brown Foundation

52-1977291

Accounting Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charity
Accounting and Tax Prep	1,750	1,750	1,750	1,750
Total:	1,750	1,750	1,750	1,750

990 SCHEDULE OF TAXES PAID

Attachment 3: page 1 - 990- PF Page 1, Part I, Line 18

Open to Public Inspection	For calendar year 2011, or tax period beginning , and ending			
Name of Organization R Edwin and Winsome S Brown Foundation	Employer Identification Number 52-1977291			
Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charity
State Filing Fees	365	365	365	365
Section 4940 Excise Tax	407			
Total:	772	365	365	365

Attachment 4: page 1 990-PF Page 1, Part I, Line 23

Inspection

For calendar year 2011, or tax period beginning

, and ending

Name of Organization

Employer Identification Number

R Edwin and Winsome S Brown Foundation

52-1977291

Description of Activity	Revenue and Expenses	Net Investment Income	Adjusted Net Income	Disbursements for Charity
Fees	150	150	150	150
Total:	150	150	150	150

Attachment 5: page 1 - 990-PF Page 2, Part II, Line 10b

Description of Property	Cost	FMV at Year End	Book Value	Fair Market Value
Morgan Stanley Securities			853,187	491,080
Total:			853,187	491,080

990 SCHEDULE OF INVESTMENTS - OTHERS

Attachment 6: page 1 - 990-PF Page 2, Part II, Line 13

Open to Public Inspection	For calendar year 2011, or tax period beginning , and ending
Name of Organization R Edwin and Winsome S Brown Foundation	Employer Identification Number 52-1977291

Description	Cost	FMV at Year End	Book Value	Fair Market Value
Partnership with Rental Property			415,357	415,357
Total:				

990 SCHEDULE OF LAND, BUILDING & EQUIPMENT

Attachment 7: page 1 - 990-PF Page 2, Part II, Line 14

Open to Public
Inspection

For Calendar year 2011, or tax year period beginning

and ending

Name of Organization

R Edwin and Winsome S Brown Foundation

Employer Identification Number

52-1977291

Category or Description of Property	Cost or Other Basis	Accumulated Depreciation	End of Year Book Value	Ending FML (990-PF Only)
Computer	1,409	1,409		
Total:	1,409	1,409		

Attachment 8: page 1 - 990-PF Page 2, Part II, Line 15

Inspection

For calendar year 2011, or tax period beginning

, and ending

R Edwin and Winsome S Brown Foundation

52-1977291

Totals:

990 SCHEDULE OF SUBSTANTIAL CONTRIBUTORS

Attachment 10: page 1 - 990-PF Page 4, Part VII-A, Line 10

Open to Public Inspection	For calendar year 2011, or tax period beginning _____, and ending _____
---------------------------	---

Name of Organization	Employer Identification Number
R Edwin and Winsome S Brown Foundation	52-1977291

Name of Contributor	Address of Contributor
R Edwin Brown	PO Box 449 Barnesville MD 20838

990 BOOKS ARE IN CARE OF

Attachment 11 - 990-PF Page 5, Part VII-A, Line 14

Open to Public Inspection	For calendar year 2011, or tax period beginning , and ending
Name of Organization R Edwin and Winsome S Brown Foundation	Employer Identification Number 52-1977291
Part VII-A - Line 14	

Individual Name WINSOME S BROWN
or
Business Name

Street Address 19810 Peachtree Road

U.S. Address.

Zip code 20842 City Dickerson State MD

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (301) 349-2850

Fax Number (301) 349-2851

Attachment 12: page 1 - 990-PF Page 6, Part VIII

(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp.	(E) Expense Account & Other Allowances
R EDWIN BROWN PO Box 449 Barnesville, MD 20838	DIRECTOR 10.00	0	0	0

990 GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

Attachment 13: page 1 990-PF Page 11, Part XV Line 3a

Open to Pu

Inspection For calendar year 2011, or tax period beginning

, and ending

Name of Organization

Employer Identification Number

R Edwin and Winsome S Brown Foundation

52-1977291

Recipient	If Recipient is an Individual, Show any Relationship to Any Foundation Manager or Substantial Contributor	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Name and Address (home or business)				
St Peters Episcopal Church 20100 Fisher Avenue Poolesville MD 20837			General	25,000
Leukemia & Lymphoma Society PO Box 4072 Pittsfield MA 01202			General	100
George W Bush Presidential Library 1725 Lakepointe Drive Lewisville TX 75057			General	100
Heritage Foundation 214 Massachusetts Avenue Washington DC 20002			General	400
St Andrews Episcopal School 8804 Postoak Road Potomac MD 20854			General	1,000
Saint James School 3100 Monkton Road Monkton MD 21111			General	1,000
Randolph Macon Academy 200 Academy Drive Front Royal VA 22630			General	1,000
Montgomery County Historic Socceity 111 W. Montgomery Avenue Rockville MD 20850			General	1,000
Hospice Caring Inc 518 S Frederick Ave Gaithersburg MD 20877			General	500
Potomac Conservancy 8601 Georgia Ave Suite 612 Silver Spring MD 20910			General	500
Monocacy Lions Club 912 Greenfield Road Dickerson MD 20842			General	500
C&O Canal Trust 1850 Dual Highway Suite 100 Hagerstown MD 21740			General	500
American Cancer Society PO Box 22718 Oklahoma City OK 73123			General	500
Barnesville School PO Box 404			General	
Total:				32,100

Total:

32,100

990 GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

Attachment 13: page 2 990-PF Page 11, Part XV Line 3a

Open to Public

Inspection For calendar year 2011, or tax period beginning , and ending

Name of Organization

R Edwin and Winsome S Brown Foundation

Employer Identification Number

52-1977291

Recipient	If Recipient is an Individual, Show any Relationship to Any Foundation Manager or Substantial Contributor	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Name and Address (home or business)				
Barnesville MD 20838 Doctors Without Borders PO Box 5030			General	15,050
Hagerstown MD 21741 Historic Medley District PO Box 232			General	250
Poolesville MD 20837 Easter Seals 233 South Wacker Drive Suite 2400			General	250
Chicago IL 60606 Smile Train PO Box 96231			General	200
Washington DC 20090 Salvation Army PO Box 269			General	250
Alexandria VA 22313 UMCVFD			General	500
19801 Beallsville Road Beallsville MD 20839 USO			General	500
PO Box 96322 Washington DC 20090			General	500
Frederick Hospice PO Box 1799			General	500
Frederick MD 21702 Hearts & Homes 1320 Fenwick Lane Suite 800			General	500
Silver Spring MD 20910				500
Total:				18,500

990 SCHEDULE OF OTHER REVENUE

Attachment 14: page 1 - 990-PF Page 12, Part XVI-A, Line 11

Open to Public Inspection	For calendar year 2011, or tax period beginning , and ending
Name of Organization R Edwin and Winsome S Brown Foundation	Employer Identification Number 52-1977291

Item	Program Service Revenue	Unrelated Business Income		Excluded by Section 512, 513 or 514		(e) Related or Exempt Function Income (see instructions)
		(a) Business Code	(b) Amount	(c) Excl ERROR: code	(d) Amount	
a	Miscellaneous	0		14	2,527	
Totals:					2,527	