



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



Form **990-PF**

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

OMB No 1545-0052

2011

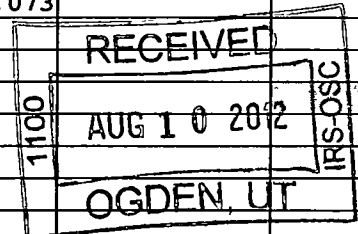
Department of the Treasury
Internal Revenue Service

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 , and ending

Name of foundation FNZ FOUNDATION, INC.		A Employer identification number 66-0535017
Number and street (or P O box number if mail is not delivered to street address) 2 CANDINA ST. CANDINA REEF #1601	Room/suite	B Telephone number (see instructions) 787-725-5472
City or town, state, and ZIP code SAN JUAN PR 00907		C If exemption application is pending, check here <input type="checkbox"/>
Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 6,350,558	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	3,013	3,013	3,013	
4	Dividends and interest from securities	138,420	138,420	138,420	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10 Stmt 1	159,124			
b	Gross sales price for all assets on line 6a 562,586				
7	Capital gain net income (from Part IV, line 2)		0		
8	Net short-term capital gain			0	
9	Income modifications				
10a	Gross sales less returns & allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	300,557	141,433	141,433	
13	Compensation of officers, directors, trustees, etc	0			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule) See Stmt 2	365			
b	Accounting fees (attach schedule) Stmt 3	3,000			
c	Other professional fees (attach schedule) Stmt 4	62,073	62,073		
17	Interest				
18	Taxes (attach schedule) (see instructions) Stmt 5	12,267			
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings	8,588			
22	Printing and publications				
23	Other expenses (att sch) Stmt 6	2,645			
24	Total operating and administrative expenses. Add lines 13 through 23	88,938	62,073	0	0
25	Contributions, gifts, grants paid	377,536			377,536
26	Total expenses and disbursements. Add lines 24 and 25	466,474	62,073	0	377,536
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-165,917			
b	Net investment income (if negative, enter -0-)		79,360		
c	Adjusted net income (if negative, enter -0-)			141,433	



For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2011)

G14
27

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

	Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets				
1 Cash—non-interest-bearing				
2 Savings and temporary cash investments	34,480	44,612	44,612	
3 Accounts receivable ▶ Less allowance for doubtful accounts ▶	2,482			
4 Pledges receivable ▶ Less allowance for doubtful accounts ▶				
5 Grants receivable				
6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
7 Other notes and loans receivable (att. schedule) ▶ Less. allowance for doubtful accounts ▶	0			
8 Inventories for sale or use				
9 Prepaid expenses and deferred charges				
10a Investments—U S and state government obligations (attach schedule) Stmt 7	77,197	173,677	173,677	
b Investments—corporate stock (attach schedule) See Stmt 8	5,108,925	4,853,798	4,853,798	
c Investments—corporate bonds (attach schedule)				
11 Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶				
12 Investments—mortgage loans				
13 Investments—other (attach schedule) See Statement 9	780,321	536,301	536,301	
14 Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶				
15 Other assets (describe ▶ See Statement 10)	816,458	742,170	742,170	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	6,819,863	6,350,558	6,350,558	
Liabilities				
17 Accounts payable and accrued expenses				
18 Grants payable				
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		
Net Assets or Fund Balances				
Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>				
24 Unrestricted				
25 Temporarily restricted				
26 Permanently restricted				
Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>				
27 Capital stock, trust principal, or current funds				
28 Paid-in or capital surplus, or land, bldg, and equipment fund				
29 Retained earnings, accumulated income, endowment, or other funds	6,819,863	6,350,558		
30 Total net assets or fund balances (see instructions)	6,819,863	6,350,558		
31 Total liabilities and net assets/fund balances (see instructions)	6,819,863	6,350,558		

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	6,819,863
2 Enter amount from Part I, line 27a	2	-165,917
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	6,653,946
5 Decreases not included in line 2 (itemize) ▶ See Statement 11	5	303,388
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	6,350,558

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 N/A				
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			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
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	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)			3	
If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8				

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 beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2010	394,717	6,214,422	0.063516
2009	834,753	5,634,801	0.148142
2008	895,615	8,345,384	0.107319
2007	874,378	8,712,756	0.100356
2006	483,149	10,124,976	0.047719
2 Total of line 1, column (d)			2 0.467052
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 0.093410
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5			4 6,583,655
5 Multiply line 4 by line 3			5 614,979
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 794
7 Add lines 5 and 6			7 615,773
8 Enter qualifying distributions from Part XII, line 4			8 377,536
If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	1,587
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	1,587
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	1,587
6 Credits/Payments		
a 2011 estimated tax payments and 2010 overpayment credited to 2011	6a	1,121
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	500
d Backup withholding erroneously withheld	6d	
7 Total credits and payments Add lines 6a through 6d	7	1,621
8 Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	4
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	30
11 Enter the amount of line 10 to be Credited to 2012 estimated tax 30 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
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 \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
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
4a 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?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
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 year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) DE		
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

N/A

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 ▶ JAMES D. KLAU 2 CANDINA ST. CANDINA REEF #1601 Located at ▶ SAN JUAN	Telephone no ▶ 787-725-5472		
		PR	ZIP+4 ▶ 00907	
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 N/A	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011? N/A	1c	
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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) N/A	3b	
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)? **N/A**

Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? **N/A** Yes No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** 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? **N/A** **7b**

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JAMES D. KLAU 2 CANDINA ST. CANDINA REEF 1601 SAN JUAN PR 00907	PRESIDENT 2.00	0	0	0
SUSAN L. KLAU 2 CANDINA ST. CANDINA REEF 1601 SAN JUAN PR 00907	V. PRESIDENT 2.00	0	0	0

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

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

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

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

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

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

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 RELIGIOUS PROGRAMS	307,815
2 CULTURAL AFFAIRS	32,038
3 EDUCATIONAL SPONSORSHIP & OTHER	30,499
4 HEALTH & RESEARCH SUPPORT	7,184

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

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

	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	

Total. Add lines 1 through 3 ▶

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	6,627,388
b	Average of monthly cash balances	1b	56,526
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	6,683,914
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	6,683,914
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	100,259
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	6,583,655
6	Minimum investment return. Enter 5% of line 5	6	329,183

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

1	Minimum investment return from Part X, line 6	1	329,183
2a	Tax on investment income for 2011 from Part VI, line 5	2a	1,587
b	Income tax for 2011 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,587
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	327,596
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	327,596
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	327,596

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	377,536
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	377,536
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	377,536

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				327,596
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				
d From 2009				
e From 2010				
f Total of lines 3a through e				
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 377,536				
a Applied to 2010, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see 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				
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 instructions				
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a				
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				
b	Check box to indicate whether the foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)				
2a	Tax year				(e) Total
	(a) 2011	(b) 2010	(c) 2009	(d) 2008	
	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed				
b	85% of line 2a				
c	Qualifying distributions from Part XII, line 4 for each year listed				
d	Amounts included in line 2c not used directly for active conduct of exempt activities				
e	Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c				
3	Complete 3a, b, or c for the alternative test relied upon				
a	"Assets" alternative test—enter				
	(1) Value of all assets				
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
b	"Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
c	"Support" alternative test—enter				
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
	(3) Largest amount of support from an exempt organization				
	(4) Gross investment income				

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

1 Information Regarding Foundation Managers:

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

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
N/A

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

a The name, address, and telephone number of the person to whom applications should be addressed
FNZ FOUNDATION INC C/O JAMES D KLAU 787-768-8020
2 CANDINA ST. CANDINA REEF #1601 SAN JUAN PR 00907-1484

b The form in which applications should be submitted and information and materials they should include
N/A

c Any submission deadlines
N/A

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

Part XV Supplementary Information (continued)

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

<p>Recipient Name and address (home or business)</p>	<p>If recipient is an individual, show any relationship to any foundation manager or substantial contributor</p>	<p>Foundation status of recipient</p>	<p>Purpose of grant or contribution</p>	<p>Amount</p>
<p>a Paid during the year See Statement 12</p>				<p>377,536</p>
<p>Total</p>			<p>▶ 3a</p>	<p>377,536</p>
<p>b Approved for future payment N/A</p>				
<p>Total</p>			<p>▶ 3b</p>	

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Whom Sold	Description	Date Acquired	Date Sold	How Received		Cost	Expense	Depreciation	Net Gain / Loss
				Sale Price	Purchase				
BERNSTEIN INTERNATIONAL		4/30/99	4/13/11	\$	Purchase 492 \$	600 \$		\$	-108
BERNSTEIN INTERNATIONAL		12/12/06	5/10/11		Purchase 10,450	11,401			-951
BERNSTEIN INTERNATIONAL		4/30/99	5/10/11		Purchase 22,953	27,462			-4,509
BERNSTEIN INTERNATIONAL		12/17/99	5/10/11		Purchase 14,875	18,823			-3,948
BERNSTEIN INTERNATIONAL		12/15/00	5/10/11		Purchase 1,722	1,782			-60
BERNSTEIN INTERNATIONAL		12/15/00	7/15/11		Purchase 1,014	1,114			-100
BERNSTEIN INTERNATIONAL		12/12/06	8/22/11		Purchase 8,650	11,756			-3,106
BERNSTEIN INTERNATIONAL		12/15/00	8/22/11		Purchase 41,350	52,302			-10,952
BERNSTEIN INTERNATIONAL		12/15/00	10/14/11		Purchase 1,136	1,419			-283
BERNSTEIN FUND					Purchase 3,867				3,867
COMCAST CORP NEW CL A: CMCSA		12/20/96	1/25/11		Purchase 88,463	21,593			66,870
EMC CORP MASS: EMC		1/11/06	3/01/11		Purchase 27,009	13,434			13,575
EMC CORP MASS: EMC		1/11/06	3/02/11		Purchase 133,658	67,170			66,488
MANPOWERGROUP: MAN		3/07/05	4/25/11		Purchase 53,543	36,000			17,543
MANPOWERGROUP: MAN		3/07/05	6/01/11		Purchase 58,678	45,000			13,678
SYSCO CORPORATION: SYX		2/02/06	1/10/11		Purchase 75,304	77,569			-2,265
SYSCO CORPORATION: SYX		5/28/08	1/10/11		Purchase 15,061	15,437			-376

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets (continued)

Description	Whom Sold	Date Acquired	Date Sold	How Received		Cost	Expense	Depreciation	Net Gain / Loss
				Sale Price	Purchase				
INDIA FUND INC					Purchase				
				\$	3,874 \$	\$	\$	\$	3,874
BERNSTEIN INTERNATIONAL		4/30/99	1/20/11		Purchase	600			-113
				\$	562,586 \$	403,462 \$	0 \$	0 \$	159,124
Total									

Statement 2 - Form 990-PF, Part I, Line 16a - Legal Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
LEGAL FEES	\$ 365	\$	\$	\$
Total	\$ 365	\$ 0	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING	\$ 3,000	\$	\$	\$
Total	\$ 3,000	\$ 0	\$ 0	\$ 0

Federal Statements

Statement 4 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT MANAGEMENT FEES	\$ 62,073	\$ 62,073	\$	\$
Total	\$ 62,073	\$ 62,073	\$ 0	\$ 0

Statement 5 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FOREIGN TAXES PAID	\$ 7,176	\$	\$	\$
INCOME TAX EXPENSE	5,091	\$	\$	\$
Total	\$ 12,267	\$ 0	\$ 0	\$ 0

Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses		\$	\$	\$
BANK CHARGES	163			
BAD DEBT EXPENSES	2,482			
Total	\$ 2,645	\$ 0	\$ 0	\$ 0

Federal Statements

Statement 7 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB MONEY MARKET FUNDS	\$ 77,197	\$ 173,677	Market	\$ 173,677
Total	\$ 77,197	\$ 173,677		\$ 173,677

Statement 8 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
INVESTMENTS WITH CHARLES SCHWAB	\$ 5,108,925	\$ 4,853,798	Market	\$ 4,853,798
Total	\$ 5,108,925	\$ 4,853,798		\$ 4,853,798

Statement 9 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
INVESTMENTS WITH SANFORD BERNSTEIN	\$ 780,321	\$ 536,301	Market	\$ 536,301
Total	\$ 780,321	\$ 536,301		\$ 536,301

Statement 10 - Form 990-PF, Part II, Line 15 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Fair Market Value</u>
OTHER ASSETS	\$ 816,458	\$ 742,170	\$ 742,170
Total	<u>\$ 816,458</u>	<u>\$ 742,170</u>	<u>\$ 742,170</u>

Statement 11 - Form 990-PF, Part III, Line 5 - Other Decreases

<u>Description</u>	<u>Amount</u>
CHANGE IN VALUE	\$ 303,388
Total	<u>\$ 303,388</u>

Federal Statements

Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year

Name Address	Relationship	Address	Status	Purpose	Amount
ALZHEIMER'S ASSN CHICAGO IL 60601		225 N MICHIGAN AVE. FL 17		HEALTH & RESEARCH SUPPORT	100
AMERICAN FRIENDS OF NEVE SHERMAN OAKS CA 91423		12925 RIVERSIDE DR. 3RD		RELIGIOUS	500
AMERICAN JEWISH WORLD NEW YORK NY 10018		45 WEST 36TH STREET		RELIGIOUS	1,000
AQUIDNECK ISLAND LAND TRU MIDDLETOWN RI 02842		790 AQUIDECK AVE 501 (C) (3)		ENVIRONMENT	500
BALTIMORE MUSEUM ART BALTIMORE MD 21218		10 ART MUSEUM DRIVE		INSTITUTION CULTURAL	250
CANCER RESEARCH INSTITUTE NEW YORK NY 10006		55 BROADWAY SUITE 1802		HEALTH & RESEARCH SUPPORT	548
CHABAD OF PR CAROLINA PR 00979		17 CLL DALIA		RELIGIOUS	8,130
CHESED L YIROEL BROOKLYN NY 11204-1405		5021 16TH AVENUE		RELIGIOUS	36
CHILD & FAMILY SERVICES BUFFALO NY 14202		330 DELAWARE AVE. 501 (C) (3)		ACTION-SOCIAL	5,000
COMMON COUNSEL FOUNDATION DAVID R OAKLAND CA 94612		405 FOURTEENTH STREET		ACTION-SOCIAL	500
CONGREGATION BETH BREIRA MIAMI FL 33176		9400 SW 87TH AVE		RELIGIOUS	1,765
CONSERVATORIO DE MUSICA SAN JUAN PR 00907-3373		951 AVE PONCE DE LEON		INSTITUTION CULTURAL	1,000
CRANE LAKE CAMP WEST STOCKBRIDGE MA 01266		46 STATE LINE ROAD		RELIGIOUS	5,000
DOCTORS WITHOUT BORDERS NEW YORK NY 10001-5004		333 7TH AVE 2ND FLOOR 501 (C) (3)		ACTION-SOCIAL	500
FISHMAN FAMILY FOUNDATION MONROVIA CA 91016		730 EAST CYPRESS AVE		RELIGIOUS	1,000
FREDDIE KRIVINE FDN FLUSHING NY 11367		149-02 MELBOURNE AVE		RELIGIOUS	1,800
FRIENDS OF THE GLEN				INSTITUTION CULTURAL	25

Federal Statements

**Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)**

Name Address	Relationship	Address Status	Purpose	Amount
HADASSAH PR SAN JUAN PR 00911 HAITIAN CARIBBEAN CIVIC FDN	101 SAN JORGE ST		RELIGIOUS	100
HEBREW CONGREGATION WASHINGTON DC 20016-3741 HOSPICE EDUCATION INST. MACHIASPORT ME 04655-0098 IMPJ	3935 MACOMB STREET NW 3 UNITY SQUARE PO BOX 98 13 KING DAVID STREET		ACTION-SOCIAL RELIGIOUS HEALTH & RESEARCH SUPPORT	100 36 250
ISLAND MOVING CO NEWPORT RI 02840 JCC OF PUERTO RICO SAN JUAN PR 00907 JEWISH COMMUNITY CENTER NEW YORK NY 10018 LEO BAECK COLLEGE LONDON N3254 LINDEN PLACE BRISTOL RI 02809 MARTIN LUTHER KING CENTER ATLANTA GA 30312 MUSEO DE ARTE DE PR SAN JUAN PR 00909 NATIONAL HEMOPHELIA NEW YORK NY 10001 NEWPORT ANTIQUES SHOW MIDDLETOWN RI 02842 NEWPORT ART MUSEUM NEWPORT RI 02840 NEWPORT HISTORICAL SOCIETY NEWPORT RI 02840-2978 NEWPORT HOSPITAL FOUNDATI NEWPORT RI 02840	3 CHARLES STREET 903 PONCE DE LEON AVE 520 8TH AVENUE THE STERNBERG CENTER LINDEN PLACE MUSEUM 449 AUBURN AVE. 299 AVE DE DIEGO 116 WEST 32ND STREET 372 PURGATORY ROAD 76 BELLEVUE AVE. 82 TOURO STREET 11 FRIENDSHIP STREET		RELIGIOUS INSTITUTION CULTURAL RELIGIOUS RELIGIOUS EDUCATIONAL INSTITUTION CULTURAL ACTION-SOCIAL INSTITUTION CULTURAL HEALTH & RESEARCH SUPPORT INSTITUTION CULTURAL INSTITUTION CULTURAL INSTITUTION CULTURAL HEALTH & RESEARCH SUPPORT	25,000 100 40 3,104 10,000 280 200 5,000 36 300 7,725 625 6,000

Federal Statements

Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
NEWPORT MUSIC FESTIVAL	MIDDLETOWN RI 02842	850 AQUIDNECK AVE #A4		INSTITUTION CULTURAL	11,840
NEWPORT PERFORMING ART	NEWPORT OR 97365	777 WEST OLIVE STREET		INSTITUTION CULTURAL	1,000
NEWPORT PUBLIC LIBRARY	NEWPORT RI 02840	300 SPRING STREET		INSTITUTION CULTURAL	1,250
NFTY ISRAEL	NEW YORK NY 10017	633 THIRD AVENUE 7TH FL		RELIGIOUS	6,575
ORQUESTA SINFONICA DE PR	SAN JUAN PR 00940-1227	87 OLIPHANT LANE		INSTITUTION CULTURAL	683
POTTER LEAGUE	MIDDLETOWN RI 02842	424 BELLEVUE AVENUE		ANIMALS	500
PRESERVATION SOCIETY OF N	NEWPORT RI 02809	424 BELLEVUE AVENUE		INSTITUTION CULTURAL	60
PRESERVATION SOCIETY OF N	NEWPORT RI 02809	145 BORDER STREET		INSTITUTION CULTURAL	1,600
PROJECT BREAD	EAST BOSTON MA 02128	2144 ASHLAND AVE #3	501(c) (3)	ACTION-SOCIAL	72
PROJECT KESHER	EVANSTON IL 60201	2027 MASSACHUSETTS AVENUE		RELIGIOUS	1,800
RELIGIOUS ACTION CENTER	WASHINGTON DC 20036	100 OCHRE POINT AVE.		RELIGIOUS	1,800
SALVE REGINA UNIVERSITY	NEWPORT RI 02840-4192	1 MEAD WAY		EDUCATIONAL	5,375
SARAH LAWRENCE COLLEGE	BRONXVILLE/YONKERS NY 107	1399 SOUTH ROXBURY DRIVE		EDUCATIONAL	1,000
SIMON WIESENTHAL CENTER	LOS ANGELES CA 90035	2201 SHANTZ STATION ROAD		RELIGIOUS	5,000
SJK ISRAEL	SOJOURN TO THE PAST	300 PIEDMONT AVE ROOM 222		RELIGIOUS	1,000
STAR KIDS SCHOLARSHIPS	SAN BRUNO CA 94066	PO BOX 6214		ACTION-SOCIAL	180
MIDDLETOWN RI 02842				EDUCATIONAL	100

Federal Statements

**Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)**

Name	Address	Relationship	Status	Purpose	Amount
TEAM SURVIVOR	SANTA MONICA CA 90403	1223 WILSHIRE BLVD #570		ACTION-SOCIAL	50
TEMPLE BETH SHALOM	SAN JUAN PR 00911	101 SAN JORGE ST.		RELIGIOUS	32,985
TEMPLE NER TAMID	BLOOMFIELD NJ 07003	936 NORTH BROAD STREET		RELIGIOUS	100
TEMPLE SHALOM OF WEST	WEST NEWTON MA 02465	175 TEMPLE STREET		RELIGIOUS	4,876
TEREZIN CHAMBER MUSIC FOUNDATION	BOSTON MA 02123-0206	PO BOX 230206		INSTITUTION CULTURAL	300
THE LAWRENCEVILLE SCHOOL	LAWRENCEVILLE NJ 08648	2500 MAIN STREET		EDUCATIONAL	5,000
THE NATURE CONSERVANCY	ARLINGTON VA 22203-1606	4245 NORTH FAIRFAX DRIVE		ENVIRONMENT	250
THE SMILE TRAIN	NEW YORK NY 10010	41 MADISON AVENUE 28TH FL		HEALTH & RESEARCH SUPPORT	250
U.R.J.	NEW YORK NY 10017-6778	633 THIRD AVENUE		RELIGIOUS	76,233
UNDERSTANDING WIND				ENVIRONMENT	1,000
UNION CHURCH				ACTION-SOCIAL	72
UNITED HEBREW CONG.	ST. LOUIS MO 63141	ONE GUDDER CAMPUS		RELIGIOUS	195
WALNUT HILLS HIGH SCHOOL ASSOCIATIO	CINCINNATY OH 45207	32 SO VICTORY PARWAY		EDUCATIONAL	100
WORLD UNION FOR PROGRESSI	NEW YORK NY 10017-6778	633 THIRD AVENUE 6TH FL		RELIGIOUS	129,740
Total					<u>377,536</u>

7011 1150 0000 0354 3345

COPY

OMB No 1545-1709

Form **8868**
(Rev. January 2012)

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

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

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

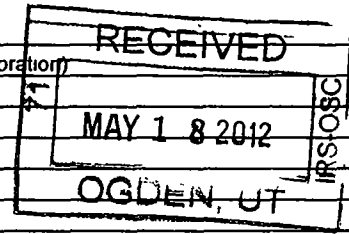
All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions FNZ FOUNDATION, INC.	Employer identification number (EIN) or <input checked="" type="checkbox"/> 66-0535017
	Number, street, and room or suite no. If a P.O. box, see instructions. 2 CANDINA ST. CANDINA REEF #1601	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN JUAN PR 00907	

Enter the Return code for the return that this application is for (file a separate application for each return)

04

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12



- The books are in the care of ► **C/O THE CORPORATION**

Telephone No. ►

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 is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08/15/12**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year **2011** or

► tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return

Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	1,621
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	1,121
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	500

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.