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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 ,**

**JAMES A. AND MAYME H. ROWLAND FOUNDATION**  
8201 PRESTON ROAD #520  
DALLAS, TX 75225

**A** Employer identification number  
75-6043988

**B** Telephone number (see the instructions)  
(214) 515-4822

**C** If exemption 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. . .

**G** Check all that apply:  Initial return  Initial Return of a former public charity  
 Final return  Amended return  
 Address change  Name change

**H** Check type of organization:  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

**I** Fair market value of all assets at end of year (from Part II, column (c), line 16)  
\$ 1,441,382.

**J** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_  
(Part I, column (d) must be on cash basis.)

<b>Part I Analysis of Revenue and Expenses</b> (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 (att sch)				
2	Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
3	Interest on savings and temporary cash investments.	19,413.	19,413.	19,413.	
4	Dividends and interest from securities . . . .	30,548.	30,548.	30,548.	
5a	Gross rents				
b	Net rental income or (loss) . . . .				
6a	Net gain/(loss) from sale of assets not on line 10	3,114.			
b	Gross sales price for all assets on line 6a . . . . 171,467.				
7	Capital gain net income (from Part IV, line 2) . . .		0.		
8	Net short-term capital gain. . . . .				
9	Income modifications . . . . .				
10a	Gross sales less returns and allowances . . . .				
b	Less: Cost of goods sold . . . . .				
c	Gross profit/(loss) (att sch) . . . . .				
11	Other income (attach schedule) . . . . . SEE STATEMENT 1	16.	16.	16.	
12	<b>Total.</b> Add lines 1 through 11 . . . . .	53,091.	49,977.	49,977.	
13	Compensation of officers, directors, trustees, etc. . . . .	0.			
14	Other employee salaries and wages . . . . .				
15	Pension plans, employee benefits . . . . .				
16a	Legal fees (attach schedule) . . . . .				
b	Accounting fees (attach sch) . . . . . SEE ST. 2	1,500.	1,500.	1,500.	
c	Other prof fees (attach sch) . . . . . SEE ST. 3	14,882.	14,882.	14,882.	
17	Interest . . . . .				
18	Taxes (attach schedule)(see instrs) . . . . . SEE STM 4	562.	562.	562.	
19	Depreciation (attach sch) and depletion. . . . .				
20	Occupancy . . . . .				
21	Travel, conferences, and meetings . . . . .				
22	Printing and publications . . . . .				
23	Other expenses (attach schedule) . . . . . SEE STATEMENT 5	8.	8.	8.	
24	<b>Total operating and administrative expenses.</b> Add lines 13 through 23.	16,952.	16,952.	16,952.	
25	Contributions, gifts, grants paid PART XV	75,000.			75,000.
26	<b>Total expenses and disbursements.</b> Add lines 24 and 25. . . . .	91,952.	16,952.	16,952.	75,000.
27	Subtract line 26 from line 12:				
a	<b>Excess of revenue over expenses and disbursements.</b> . . . . .	-38,861.			
b	<b>Net investment income</b> (if negative, enter -0-)		33,025.		
c	<b>Adjusted net income</b> (if negative, enter -0-)			33,025.	

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Part I Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
ASSETS	1	Cash – non-interest-bearing			
	2	Savings and temporary cash investments	37,577.	41,745.	41,745.
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	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 (attach sch)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments – U.S. and state government obligations (attach schedule)	76,551.	1,250.	1,483.
	b	Investments – corporate stock (attach schedule)	754,950.	717,569.	948,375.
	c	Investments – corporate bonds (attach schedule)	397,156.	466,809.	449,779.
	11	Investments – land, buildings, and equipment: basis			
	Less: accumulated depreciation (attach schedule)				
12	Investments – mortgage loans				
13	Investments – other (attach schedule)				
14	Land, buildings, and equipment: basis				
	Less: accumulated depreciation (attach schedule)				
15	Other assets (describe)				
16	<b>Total assets</b> (to be completed by all filers – see the instructions. Also, see page 1, item 1)	1,266,234.	1,227,373.	1,441,382.	
LIABILITIES	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	<b>Total liabilities</b> (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	1,266,234.	1,227,373.	
	28	Paid-in or capital surplus, or land, building, and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds				
30	<b>Total net assets or fund balances</b> (see instructions)	1,266,234.	1,227,373.		
31	<b>Total liabilities and net assets/fund balances</b> (see instructions)	1,266,234.	1,227,373.		

Part II 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	1,266,234.
2	Enter amount from Part I, line 27a	2	-38,861.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	1,227,373.
5	Decreases not included in line 2 (itemize)	5	
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) – Part II, column (b), line 30	6	1,227,373.

**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 shares MLC Company)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a SEE STATEMENT 6			
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 (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss). <span style="float:right">[ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 ]</span>	2	-3,114.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 <span style="float:right">]</span>	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 beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2010	69,000.	1,476,659.	0.046727
2009	99,981.	1,383,200.	0.072282
2008	104,313.	1,628,172.	0.064068
2007	100,000.	1,874,576.	0.053345
2006	100,015.	1,790,572.	0.055856

2 Total of line 1, column (d)	2	0.292278
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	0.058456
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	1,228,102.
5 Multiply line 4 by line 3	5	71,790.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	330.
7 Add lines 5 and 6	7	72,120.
8 Enter qualifying distributions from Part XII, line 4	8	75,000.

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)**

1 a 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 instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	330.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	330.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		5	330.
6 Credits/Payments:			
a 2011 estimated tax pmts and 2010 overpayment credited to 2011	6 a	1,705.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d.	7	1,705.	
8 Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> 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		0.
10 <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		1,375.
11 Enter the amount of line 10 to be: Credited to 2012 estimated tax <u>1,375.</u> Refunded	11		0.

**Part VII 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)? <i>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.</i>		X
c Did the foundation file <b>Form 1120-POL</b> 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. ▶ \$ <u>0.</u> (2) On foundation managers. ▶ \$ <u>0.</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>0.</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities.</i>		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? <i>If 'Yes,' attach a conformed copy of the changes</i>		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 <b>Form 990-T</b> for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T.</i>		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? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) <u>TX</u>		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses.</i>		X

**Part VII** 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)			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)			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address . . . . . ▶ N/A	X		
14	The books are in care of ▶ FROST NATIONAL BANK Telephone no. ▶ (214) 515-4822 Located at ▶ 8201 PRESTON ROAD, SUITE 520 DALLAS TX ZIP + 4 ▶ 75225			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here . . . . . N/A ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ 15 N/A			
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 ▶		Yes	No
				X

**Part VIII** 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
<b>1 a</b>	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? ( <b>Exception.</b> 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>1 b</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)? . . . . . <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here. . . . . ▶ <input type="checkbox"/>		N/A
<b>1 c</b>	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? . . . . .		X
<b>2</b>	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)):		
<b>a</b>	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>b</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
<b>c</b>	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__ .		
<b>3 a</b>	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>b</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
<b>4 a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .		X
<b>b</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? . . . . .		X

**Part VII** 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  No

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? ..  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

5b	N/A
6b	X
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
JASON B. SOWELL, JR. P. O. BOX 600053 DALLAS, TX 75360	TRUSTEE 0	0.	0.	0.
SUSAN SOWELL LYMAN BUHNER 5400 WINDHAVEN PKWY. PLANO, TX 75093	TRUSTEE 0	0.	0.	0.
MARY SOWELL SHELMIER 833 COLONIAL DRIVE TYLER, TX 75701-6927	TRUSTEE 0	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 VII 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		
-----		
-----		
-----		
-----		
-----		
<b>Total number of others receiving over \$50,000 for professional services . . . . .</b>		<b>0</b>

**Part VIII 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 <u>MONETARY SUPPORT TO EDUCATIONAL, RELIGIOUS, CHARITABLE, AND SCIENTIFIC ENTITIES</u>	
2 -----	
3 -----	
4 -----	

**Part IX 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 <u>N/A</u>	
2 -----	
All other program-related investments See instructions. 3 -----	
<b>Total. Add lines 1 through 3 . . . . .</b>	<b>0.</b>

BAA



**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	1,207,143.
b	Average of monthly cash balances	1b	39,661.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1,246,804.
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	1,246,804.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	18,702.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	1,228,102.
6	Minimum investment return. Enter 5% of line 5	6	61,405.

**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	61,405.
2a	Tax on investment income for 2011 from Part VI, line 5	2a	330.
b	Income tax for 2011. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	330.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	61,075.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	61,075.
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	61,075.

**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	75,000.
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	75,000.
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	330.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	74,670.

**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 XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
<b>1</b> Distributable amount for 2011 from Part XI, line 7 . . . . .				61,075.
<b>2</b> Undistributed income, if any, as of the end of 2011:				
<b>a</b> Enter amount for 2010 only. . . . .			0.	
<b>b</b> Total for prior years: 20 __, 20 __, 20 __		0.		
<b>3</b> Excess distributions carryover, if any, to 2011:				
<b>a</b> From 2006 . . . . .				
<b>b</b> From 2007. . . . .				
<b>c</b> From 2008 . . . . .				
<b>d</b> From 2009 . . . . .				20,592.
<b>e</b> From 2010 . . . . .				
<b>f</b> Total of lines 3a through e. . . . .	20,592.			
<b>4</b> Qualifying distributions for 2011 from Part XII, line 4: ▶ \$ 75,000.				
<b>a</b> Applied to 2010, but not more than line 2a . . . . .			0.	
<b>b</b> Applied to undistributed income of prior years (Election required — see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required — see instructions) . . . . .	0.			
<b>d</b> Applied to 2011 distributable amount. . . . .				61,075.
<b>e</b> Remaining amount distributed out of corpus	13,925.			
<b>5</b> Excess distributions carryover applied to 2011. . . . . (If an amount appears in column (d), the same amount must be shown in column (a).)		0.		0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5. . . . .	34,517.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .		0.		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .		0.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount — see instructions . . . . .		0.		
<b>e</b> Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount — see instructions . . . . .			0.	
<b>f</b> Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012. . . . .				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .	0.			
<b>8</b> Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)	0.			
<b>9</b> Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a. . . . .	34,517.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2007 . . . . .				
<b>b</b> Excess from 2008 . . . . .				
<b>c</b> Excess from 2009 . . . . .				20,592.
<b>d</b> Excess from 2010 . . . . .				
<b>e</b> Excess from 2011 . . . . .				13,925.

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

**1 a** 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  4942(j)(3) or  4942(j)(5)

**2 a** 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>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c. . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> 'Assets' alternative test – enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> 'Endowment' alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . . .					
<b>c</b> 'Support' alternative test – enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties). . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> Gross investment income . . . . .					

**Part XV Supplementary Information (Complete this part only if the organization 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).)

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 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:

SEE STATEMENT 7

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

SEE STATEMENT FOR LINE 2A

**c** Any submission deadlines:

SEE STATEMENT FOR LINE 2A

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

SEE STATEMENT FOR LINE 2A

**Part X 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 STATEMENT 8				
<b>Total</b>				<b>75,000.</b>
b Approved for future payment				
<b>Total</b>				<b>3b</b>



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

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?

	Yes	No
<b>a</b> Transfers from the reporting foundation to a noncharitable exempt organization of:		
(1) Cash		X
(2) Other assets		X
<b>b</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
<b>c</b> 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.

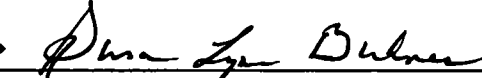
(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

2a 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.

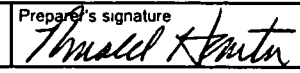
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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.

Sign Here  | 6-7-12 | Trustee  
 Signature of officer or trustee Date Title

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

**Paid Preparer Use Only**

Print/Type preparer's name: RONALD N HUNTER  
 Preparer's signature:  Date: 5/22/12  
 Check  if self-employed PTIN: P00016956  
 Firm's name: RONALD N. HUNTER, P.C. Firm's EIN: 75-2304390  
 Firm's address: P. O. BOX 2070, RED OAK, TX 75154-1571 Phone no: 214-520-1400

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**STATEMENT 1  
FORM 990-PF, PART I, LINE 11  
OTHER INCOME**

	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
OTHER INVESTMENT INCOME	\$ 16.	\$ 16.	\$ 16.
<b>TOTAL</b>	<b>\$ 16.</b>	<b>\$ 16.</b>	<b>\$ 16.</b>

**STATEMENT 2  
FORM 990-PF, PART I, LINE 16B  
ACCOUNTING FEES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FORM 990-PF PREPARATION..	\$ 1,500.	\$ 1,500.	\$ 1,500.	
<b>TOTAL</b>	<b>\$ 1,500.</b>	<b>\$ 1,500.</b>	<b>\$ 1,500.</b>	<b>\$ 0.</b>

**STATEMENT 3  
FORM 990-PF, PART I, LINE 16C  
OTHER PROFESSIONAL FEES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TRUSTEE & INVESTMENT FEES	\$ 14,882.	\$ 14,882.	\$ 14,882.	
<b>TOTAL</b>	<b>\$ 14,882.</b>	<b>\$ 14,882.</b>	<b>\$ 14,882.</b>	<b>\$ 0.</b>

**STATEMENT 4  
FORM 990-PF, PART I, LINE 18  
TAXES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAX	\$ 330.	\$ 330.	\$ 330.	
FOREIGN TAX	232.	232.	232.	
<b>TOTAL</b>	<b>\$ 562.</b>	<b>\$ 562.</b>	<b>\$ 562.</b>	<b>\$ 0.</b>

CLIENT 1417

JAMES A. AND MAYME H. ROWLAND FOUNDATION

75-6043988

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**STATEMENT 5**  
**FORM 990-PF, PART I, LINE 23**  
**OTHER EXPENSES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OTHER	\$ 8.	\$ 8.	\$ 8.	
TOTAL	\$ 8.	\$ 8.	\$ 8.	\$ 0.

**STATEMENT 6**  
**FORM 990-PF, PART IV, LINE 1**  
**CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
1	60 APPLE INC	PURCHASED	1/12/2010	1/18/2011
2	403 BANKAMERICACORP	PURCHASED	12/31/1987	11/15/2011
3	75000 FEDERL HOME LN MTG 6% 061511	PURCHASED	12/31/1987	6/15/2011
4	300 GENERAL ELECTRIC CO	PURCHASED	12/31/1987	1/31/2011
5	400 HEWLETT PACKARD CO	PURCHASED	7/29/2010	8/19/2011
6	330 ILLINOIS TOOL WORKS INC	PURCHASED	12/31/1987	7/28/2011
7	200 JOHNSON AND JOHNSON	PURCHASED	12/31/1987	8/11/2011
8	6319.934 T ROWE PRICE SHORT TERM BOND	PURCHASED	1/25/2010	9/13/2011
9	GNMA 1 POOL #518575 7./5% 111529	PURCHASED	12/31/1987	12/31/2011

ITEM	(E) GROSS SALES	(F) DEPREC. ALLOWED	(G) COST BASIS	(H) GAIN (LOSS)	(I) FMV 12/31/69	(J) ADJ. BAS. 12/31/69	(K) EXCESS (I) - (J)	(L) GAIN (LOSS)
1	20,069.		12,405.	7,664.				\$ 7,664.
2	2,442.		25,216.	-22,774.				-22,774.
3	75,000.		75,269.	-269.				-269.
4	4,803.		248.	4,555.				4,555.
5	9,248.		18,643.	-9,395.				-9,395.
6	16,853.		10,619.	6,234.				6,234.
7	12,432.		1,434.	10,998.				10,998.
8	30,588.		30,715.	-127.				-127.
9	32.		32.	0.				0.
							TOTAL	\$ -3,114.

**STATEMENT 7**  
**FORM 990-PF, PART XV, LINE 2A-D**  
**APPLICATION SUBMISSION INFORMATION**

NAME OF GRANT PROGRAM:  
NAME: MARY A. COANE  
CARE OF: FROST NATIONAL BANK  
STREET ADDRESS: 8201 PRESTON ROAD  
CITY, STATE, ZIP CODE: DALLAS, TX 75225  
TELEPHONE: (214) 515-4822  
FORM AND CONTENT: NO REQUIRED FORM.  
GENERAL INFORMATION ON PROGRAM SHOULD BE SUBMITTED.

SUBMISSION DEADLINES: NONE  
RESTRICTIONS ON AWARDS: REQUIRED TO BE TAX-EXEMPT ORGANIZATIONS.



CLIENT 1417

JAMES A. AND MAYME H. ROWLAND FOUNDATION

75-6043988

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**STATEMENT 8  
FORM 990-PF, PART XV, LINE 3A  
RECIPIENT PAID DURING THE YEAR**

<u>NAME AND ADDRESS</u>	<u>DONEE RELATIONSHIP</u>	<u>FOUND- ATION STATUS</u>	<u>PURPOSE OF GRANT</u>	<u>AMOUNT</u>
DALLAS MUSEUM OF ART 1717 N. HARWOOD STREET DALLAS, TX 75201		PUBLIC	EDUCATIONAL	\$ 7,500.
HPISD EDUCATION FOUNDATION 7015 WESTCHESTER DRIVE DALLAS, TX 75205		PUBLIC	EDUCATIONAL	2,000.
TEXAS WIND MUSICAL OUTREACH 7038 HUNTERS RIDGE DR DALLAS, TX 75248		PUBLIC	CHARITABLE	3,500.
UNIVERSITY OF THE SOUTH 735 UNIVERSITY AVENUE SEWANEE, TN 37383		PUBLIC	EDUCATIONAL	4,000.
DALLAS HISTORICAL SOCIETY FAIR PARK DALLAS, TX 75210		PUBLIC	EDUCATIONAL	1,250.
HIGHLAND PARK PRESBY CHURCH 3821 UNIVERSITY BLVD DALLAS, TX 75205		PUBLIC	RELIGIOUS	4,000.
WASHINGTON & LEE UNIVERSITY LEXINGTON, VA 24450		PUBLIC	EDUCATIONAL	5,000.
ST MICHAEL, ALL ANGELS CHURCH 8011 DOUGLAS AVENUE DALLAS, TX 75225		PUBLIC	RELIGIOUS	2,000.
HOLLINS UNIVERSITY P. O. BOX 9627 ROANOKE, VA 24020		PUBLIC	EDUCATIONAL	10,000.
FRANK BELL SCHOLARSHIP FD P. O. BOX 1192 TUXEDO, NC 28784		PUBLIC	EDUCATIONAL	2,000.
SALVATION ARMY 5554 HARRY HINES BLVD DALLAS, TX 75235		PUBLIC	CHARITABLE	1,250.
KERA CHANNEL 13 3000 HARRY HINES BLVD DALLAS, TX 75201		PUBLIC	EDUCATIONAL	4,000.
CHRIST EPISCOPAL CHURCH 118 BOIS D'ARC TYLER, TX 75702		PUBLIC	RELIGIOUS	3,000.

CLIENT 1417

JAMES A. AND MAYME H. ROWLAND FOUNDATION

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STATEMENT 8 (CONTINUED)  
FORM 990-PF, PART XV, LINE 3A  
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
VISITING NURSES ASSOCIATION 1440 W MOCKINGBIRD LANE #550 DALLAS, TX 75247		PUBLIC	CHARITABLE	\$ 4,500.
VICKERY MEADOW LEARNING CTR 6329 RIDGECREST DALLAS, TX 75231		PUBLIC	EDUCATIONAL	3,000.
PERC, INC. HOPE TOWN ABACO, BAHAMAS,		PUBLIC	CHARITABLE	2,000.
GUIDE DOGS OF TEXAS 1503 ALLENA DR SAN ANTONIO, TX 78213		PUBLIC	CHARITABLE	3,000.
BRISCOE CENTER FOR AMERICAN HISTORY 2313 RED RIVER, SID RICHARDSON HALL AUSTIN, TX 78712		PUBLIC	EDUCATIONAL	5,000.
CYSTIC FIBROSIS FOUNDTION 6931 ARLINGTON ROAD, 2ND FLOOR BETHESDA, MD 20814		PUBLIC	EDUCATIONAL	1,000.
JULIE AND BEN ROGERS CANCER INSTITUTE 3555 STAGG DRIVE BEAUMONT, TX 77701	PUBLIC	PUBLIC	SCIENTIFIC	2,000.
GREGG COUNTY HISTORICAL FOUNDATION 214 NORTH FREDONIA STREET LONGVIEW, TX 75601	PUBLIC	PUBLIC	EDUCATIONAL	5,000.
TOTAL \$				<u>75,000.</u>

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

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- 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](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**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.*

Enter filer's identifying number, see instructions

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>JAMES A. AND MAYME H. ROWLAND FOUNDATION</b>	Employer identification number (EIN) or <input checked="" type="checkbox"/> <b>75-6043988</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <b>8201 PRESTON ROAD #520</b>	Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>DALLAS, TX 75225</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)..... 04

Application Is For	Form code	Application Is For	Return Code
Form 990	07	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 (section 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 . ▶ FROST NATIONAL BANK -----

Telephone No. ▶ (214) 515-4822 ----- FAX No. ▶ (214) 515-4939 -----

- 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 8/15, 20 12, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ▶  calendar year 20 11 or
- ▶  tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

**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

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.....	<b>3a</b>	\$ 0.
<b>b</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.....	<b>3b</b>	\$ 1,705.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.....	<b>3c</b>	\$ 0.

**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.