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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2011

For calendar year 2011, or tax year beginning 05-01-2011 , and ending 04-30-2012

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

Name of foundation
CORA RUST OWEN MEMORIAL TRUST 50514490

A Employer identification number
81-6057848

Number and street (or P O box number if mail is not delivered to street address)
P O BOX 3168

Room/suite

B Telephone number (see page 10 of the instructions)
(503) 275-4327

City or town, state, and ZIP code
PORTLAND, OR 97208

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 ☐

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, col. (c), line 16)* ▶$ 482,515

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

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))*

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	11,516	11,516		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	10,103			
	b	Gross sales price for all assets on line 6a 108,181				
	7	Capital gain net income (from Part IV, line 2)		10,103		
	8	Net short-term capital gain			0	
	9	Income modifications				
	10a	Gross sales less returns and 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	21,619	21,619		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	6,995	6,296		700
	14	Other employee salaries and wages		0	0	0
	15	Pension plans, employee benefits		0	0	
	16a	Legal fees (attach schedule)				0
	b	Accounting fees (attach schedule)	1,500	0	0	1,500
	c	Other professional fees (attach schedule)				0
	17	Interest				0
	18	Taxes (attach schedule) (see page 14 of the instructions)	411			0
	19	Depreciation (attach schedule) and depletion	0	0		
	20	Occupancy				
	21	Travel, conferences, and meetings		0	0	
	22	Printing and publications		0	0	
	23	Other expenses (attach schedule)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	8,906	6,296	0	2,200
	25	Contributions, gifts, grants paid	19,000			19,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	27,906	6,296	0	21,200
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-6,287			
	b	**Net investment income** (if negative, enter -0-)		15,323		
	c	**Adjusted net income** (if negative, enter -0-)			0	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions. Cat No 11289X Form **990-PF** (2011)

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 (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	691	20,287	20,287
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶		0	0
	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 page 15 of the instructions)			
	7	Other notes and loans receivable (attach 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)	70,774	25,366	25,641
	b	Investments—corporate stock (attach schedule)	260,886	300,057	357,255
	c	Investments—corporate bonds (attach schedule)	95,756	76,123	79,332
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			0
	14	Land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	428,107	421,833	482,515
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	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds	428,107	421,833	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	428,107	421,833	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	428,107	421,833	

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	428,107
2	Enter amount from Part I, line 27a	2	-6,287
3	Other increases not included in line 2 (itemize) ▶	3	13
4	Add lines 1, 2, and 3	4	421,833
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	421,833

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

	(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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
a	See Additional Data Table			
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	10,103
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 pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	

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 page 18 of 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	37,051	487,297	0 076034
2009	32,110	475,733	0 067496
2008	32,109	480,498	0 066824
2007	31,716	605,575	0 052373
2006	28,875	606,373	0 047619

2	**Total** of line 1, column (d).	2	0 310346
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 062069
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	474,329
5	Multiply line 4 by line 3.	5	29,441
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	153
7	Add lines 5 and 6.	7	29,594
8	Enter qualifying distributions from Part XII, line 4.	8	21,200

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 on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	306
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	306
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	306
6	Credits/Payments				
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	152		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c	0		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	152
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	0
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	154
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	
11	Enter the amount of line 10 to be **Credited to 2012 estimated tax** ▶		**Refunded** ▶	11	0

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?	1a		No
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)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
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.*	2		No
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*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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?	6	Yes	
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*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ MT			
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*	8b	Yes	
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 on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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 page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶

14 The books are in care of ▶US BANK Telephone no ▶(503) 275-4327

Located at ▶555 SW OAK PORTLAND OR ZIP+4 ▶97204

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

			Yes	No
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?	16		No

See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☑ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).	☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?		1b		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐				
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?		1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))				
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011?	☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions).		2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2011 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.)*		3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		No
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		No

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 page 22 of the 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 page 22 of the instructions)?	**5b**		
	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? ☐ 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**		**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?	**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 page 22 of the 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
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2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the 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 page 23 of the instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3. . . . . ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	468,758
b	Average of monthly cash balances	1b	12,794
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	481,552
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	481,552
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	7,223
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	474,329
6	**Minimum investment return.** Enter 5% of line 5	6	23,716

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6			1	23,716
2a	Tax on investment income for 2011 from Part VI, line 5	2a	306		
b	Income tax for 2011 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	306
3	Distributable amount before adjustments Subtract line 2c from line 1			3	23,410
4	Recoveries of amounts treated as qualifying distributions			4	0
5	Add lines 3 and 4			5	23,410
6	Deduction from distributable amount (see page 25 of the instructions)			6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	23,410

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	21,200
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	21,200
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 page 26 of the instructions)	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	21,200

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				23,410
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.			0	
b Total for prior years 2009 , 20___ , 20___		0		
3 Excess distributions carryover, if any, to 2011				
a From 2006. 0				
b From 2007. 0				
c From 2008. 0				
d From 2009. 0				
e From 2010. 4,669				
f **Total** of lines 3a through e.	4,669			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ $ 21,200				
a Applied to 2010, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d Applied to 2011 distributable amount.				21,200
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2011	2,210			2,210
(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	2,459			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
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.		0		
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .		0		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)	0			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9 **Excess distributions carryover to 2012.** Subtract lines 7 and 8 from line 6a	2,459			
10 Analysis of line 9				
a Excess from 2007. . . . 0				
b Excess from 2008. . . . 0				
c Excess from 2009. . . . 0				
d Excess from 2010. . . . 2,459				
e Excess from 2011. . . .				

Part XIV Private Operating Foundations (see page 27 of the 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 organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2011	**(b)** 2010	**(c)** 2009	**(d)** 2008	
2a 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 organization had $5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1 Information Regarding Foundation Managers:

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

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

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 page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				19,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	11,516	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	10,103	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				21,619	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 21,619

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash	1a(1)		No
(2) Other assets	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
(3) Rental of facilities, equipment, or other assets	1b(3)		No
(4) Reimbursement arrangements	1b(4)		No
(5) Loans or loan guarantees	1b(5)		No
(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

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

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

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

******	2012-08-17	******
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only

Preparer's Signature	Date	Check if self-employed ☐	PTIN
Firm's name		Firm's EIN	
Firm's address		Phone no	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☑ No

Additional Data

Software ID:	
Software Version:	
EIN:	81-6057848
Name:	CORA RUST OWEN MEMORIAL TRUST 50514490

Form 990PF - Special Condition Description:

Special Condition Description

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
17 AMERICAN TOWER CORP		2011-04-14	2011-05-03
15 B M C SOFTWARE INC		2011-04-14	2011-05-03
11 BOEING CO		2011-04-14	2011-05-03
4 CATERPILLAR INC		2011-04-14	2011-05-03
1 EXXON MOBIL CORP		2001-10-19	2011-05-03
104 569 NUVEEN SMALL CAP SELECT FD CL I		2001-10-19	2011-05-03
13 PEPSICO INC		2004-02-23	2011-05-03
3 WELLS FARGO & CO NEW		2002-12-23	2011-05-03
14 ACE LTD		2011-04-14	2011-05-03
5 APPLE INC		2006-05-16	2011-05-18
2 EXELON CORPORATION		2005-11-02	2011-05-18
25 GENERAL ELEC CO		2003-02-19	2011-05-18
92 SEAGATE TECHNOLOGY		2011-04-14	2011-05-18
2 CITIGROUP INC		2011-01-14	2011-05-25
ROYAL DUTCH PETE NY REG N GLDR 1 25			2011-06-30
33 CITIGROUP INC			2011-07-27
9 SUNTRUST BKS INC		2011-03-16	2011-07-27
52 SUNTRUST BKS INC		2011-04-14	2011-08-05
102 BANK OF AMERICA CORP		2010-09-03	2011-08-08
55 CITIGROUP INC			2011-08-08
132 ON SEMICONDUCTOR CORPORATION		2011-01-14	2011-08-11
3 APPLE INC		2008-04-02	2011-09-19
M B N A CORP			2011-09-28
15 B M C SOFTWARE INC		2011-04-14	2011-10-10
20000 F H L M C M T N 3 750% 3/27/19		2009-09-30	2011-11-07
24 BRUNSWICK CORP		2011-04-12	2011-11-10
10000 BARCLAYS 24MO 200% SPX 11/25/11		2009-11-20	2011-11-25
13 AMERICAN TOWER CORP		2011-04-14	2011-12-21
10 CAPITAL ONE FINANCIAL CORP		2011-04-12	2011-12-21
42 FORD MOTOR CO		2011-01-14	2011-12-21

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
114 WINDSTREAM CORP		2011-01-14	2012-01-17
14 APACHE CORP		2004-07-06	2012-02-22
10 CATERPILLAR INC		2011-04-14	2012-02-22
14 CHEVRONTEXACO CORP		2011-04-12	2012-02-22
6 CLIFFS NATURAL RESOURCES INC		2010-11-24	2012-02-22
10 DISNEY WALT CO		2011-12-21	2012-02-22
60 DISNEY WALT CO		2010-02-10	2012-02-22
30 EATON CORP		2011-01-14	2012-02-22
30 EXELON CORPORATION			2012-02-22
30 EXELON CORPORATION		2009-04-15	2012-02-22
43 ILLINOIS TOOL WORKS			2012-02-22
52 ORACLE CORPORATION		2006-12-05	2012-02-22
31 STARBUCKS CORP		2010-10-18	2012-02-22
28 THERMO FISHER SCIENTIFIC INC		2011-03-16	2012-02-22
18 UNITED HEALTH GROUP INCORPORATED		2011-04-12	2012-02-22
60 WALGREEN COMPANY COMMON STOCK			2012-02-22
12 WHITING PETROLEUM CORP		2011-03-16	2012-02-22
9 ACE LTD		2011-04-14	2012-02-22
4 APPLE INC			2012-02-23
1 APPLE INC		2008-09-29	2012-03-20
25000 F H L B DEB 3 375% 2/27/13		2008-01-23	2012-04-04
CAPITAL GAIN DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
900		850	50
746		760	-14
872		792	80
453		426	27
86		41	45
1,622		1,600	22
900		675	225
88		71	17
933		928	5
1,700		330	1,370
83		103	-20
492		577	-85
1,559		1,574	-15
8		10	-2
40			40
1,270		1,679	-409
224		255	-31
1,134		1,482	-348
759		1,376	-617
1,536		2,384	-848
986		1,559	-573
1,229		452	777
7			7
548		760	-212
22,745		20,041	2,704
410		580	-170
11,862		10,000	1,862
777		650	127
416		512	-96
441		785	-344

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
1,382		1,503	-121
1,560		627	933
1,162		1,064	98
1,507		1,456	51
396		416	-20
414		364	50
2,483		1,770	713
1,570		1,565	5
1,173		1,300	-127
1,173		1,394	-221
2,423		1,700	723
1,501		980	521
1,489		853	636
1,559		1,497	62
998		801	197
2,054		2,168	-114
675		784	-109
659		597	62
2,052		521	1,531
602		110	492
25,648		25,366	282
			15

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			50
			-14
			80
			27
			45
			22
			225
			17
			5
			1,370
			-20
			-85
			-15
			-2
			40
			-409
			-31
			-348
			-617
			-848
			-573
			777
			7
			-212
			2,704
			-170
			1,862
			127
			-96
			-344

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-121
			933
			98
			51
			-20
			50
			713
			5
			-127
			-221
			723
			521
			636
			62
			197
			-114
			-109
			62
			1,531
			492
			282

Form 990PF Part XV Line 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*				
MAYO CLINIC HEALTH SYSTEMFKA LUTHER HOSPITAL EAU CLAIRE, WI 54703	NONE	HOSPITAL	GENERAL SUPPORT	1,900
FRIENDS OF L E PHILLIPS MEMLIBRARYATTN BUSINESS MGR EAU CLAIRE, WI 54701	NONE	PUBLIC	GENERAL SUPPORT	1,900
WESTOVER SCHOOL INC ALUMNAE OFFICEPO BOX 847 MIDDLEBURY, CT 06762	NONE	SCHOOL	GENERAL SUPPORT	4,750
VASSAR COLLEGE ANNUAL FUND C/O VAIKE RIISENBERGMAIL DROP 12 POUGHKEEPSIE, NY 12604	NONE	SCHOOL	GENERAL SUPPORT	4,750
MARCUS DALY MEMORIAL HOSPITAL1200 WESTWOOD DRIVE HAMILTON, MT 59840	NONE	HOSPITAL	GENERAL SUPPORT	1,900
MINNESOTA MEDICAL FDN MCNAMARA ALUMNI CENTER200 OAK STREET SE SUITE 300 MINNEAPOLIS, MN 55455	NONE	HOSPITAL	GENERAL SUPPORT	950
UNIVERSITY OF MONTANA FOUNDATIONPO BOX 7159 MISSOULA, MT 59807	NONE	UNIVERSITY	GENERAL SUPPORT	950
UNIVERSITY OF WISCONSIN EAU CLAIRE FOUNDATION105 GARFIELD AVENUE EAU CLAIRE, WI 54701	NONE	UNIVERSITY	GENERAL SUPPORT	1,900
Total . . . . ▶ **3a**				19,000

TY 2011 Accounting Fees Schedule

Name: CORA RUST OWEN MEMORIAL TRUST 50514490

EIN: 81-6057848

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION FEES	1,500			1,500

TY 2011 Investments Corporate Bonds Schedule

Name: CORA RUST OWEN MEMORIAL TRUST 50514490

EIN: 81-6057848

Name of Bond	End of Year Book Value	End of Year Fair Market Value
BARCLAYS BANK 5.450 9/12/2012	20,278	20,322
BARCLAYS BANK PLC 11/25/2011		
TOTAL CAPITAL SA 10/02/2015	9,985	10,609
MCGRAW HILL INC 5.375 11/15/12	20,181	20,489
OCCIDENTAL PETROLEUM COR 4.125	15,748	16,829
BOEING CO 3.75 11/20/2016	9,931	11,083
AMERICAN CENTURY INTL BOND FD		
ISHARES BARCLAYS TIPS BOND		

TY 2011 Investments Corporate Stock Schedule

Name: CORA RUST OWEN MEMORIAL TRUST 50514490

EIN: 81-6057848

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ABBOTT LABS	1,506	1,986
APACHE CORP	1,210	2,399
APPLE INC	2,284	7,592
BOEING CORP	720	768
ECOLAB INC	951	2,611
EXELON CORPORATION		
EXXON MOBIL CORP	2,717	6,476
GENERAL ELEC CO	4,178	2,937
GOLDMAN SACHS GROUP INC	3,484	2,418
ILLINOIS TOOL WKS INC		
INTEL CORP	3,893	4,969
JOHNSON & JOHNSON	2,315	2,864
MICROSOFT CORP	1,991	2,497
ORACLE CORPORATION	1,792	3,058
PEPSICO INC	2,350	3,234
PFIZER INC	5,508	3,664
PRAXAIR INC	862	2,777
PROCTOR & GAMBLE CO	2,789	3,182
QUALCOMM INC	1,046	4,468
TARGET CORPORATION	1,912	2,897
UNITED PARCEL SERVICE INC CL B	1,927	2,422
UNITED TECHNOLOGIES CORP	2,192	4,082
VERIZON COMMUNICATIONS INC	2,192	2,665
WAL MART STORES INC	2,039	2,533
WELLS FARGO & CO	2,418	3,007
3M CO	1,149	1,698
SCHLUMBERGER LTD	2,768	3,114
NUVEEN REAL ESTATE SECS	12,383	16,161
NUVEEN SMALL CAP SELECT	19,017	22,437
IPATH DOW JONES UBS COMMODITY	15,489	14,321

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ISHARES MSCI EMERGING MKTS	20,893	21,403
MIDCAP SPDR TRUST SER 1	26,567	43,789
MCDONALDS CORP	1,543	2,729
GOOGLE INC	1,444	2,419
JP MORGAN CHASE & CO	4,218	4,599
DISNEY WALT CO		
FREEPORT MCMORAN COPPER GOLD	1,287	1,340
GENERAL MILLS INC	1,821	1,944
MASTERCARD INC	1,369	2,714
AMERICAN TOWER CORP		
B M C SOFTWARE INC		
BANK OF AMERICA CORP		
BRISTOL MYERS SQUIBB CO	1,906	2,336
BRUNSWICK CORP		
CAPITAL ONE FINANCIAL CORP	1,504	1,720
CATERPILLAR INC		
CHEVRON CORP	1,550	1,598
CITIGROUP INC	1,529	1,223
CLIFFS NATURAL RESOURCES INC		
E M C CORPORATION	1,496	1,636
EATON CORP		
EXPRESS SCRIPTS INC	1,711	1,729
FORD MOTOR CO		
GILEAD SCIENCES INC	1,540	1,925
ON SEMICONDUCTOR CORP		
PRUDENTIAL FINANCIAL INC	1,784	1,816
STARBUCKS CORP	1,073	2,237
SUNTRUST BKS INC		
THERMO FISHER SCIENTIFIC INC		
UNITED HEALTH GROUP INC		

Name of Stock	End of Year Book Value	End of Year Fair Market Value
WALGREEN CO		
WHITING PETROLEUM CORP		
WINDSTREAM CORP		
ACE LTD		
SEAGATE TECHNOLOGY		
ISHARES S&P PREF STK INDEX FD	8,222	8,138
LAUDUS INTL MARKETMASTERS FD	48,655	49,701
SPDR DJ WILSHIRE INTL	10,846	11,220
TFS MARKET NEUTRAL FD	4,931	4,865
BAXTER INTL INC	1,528	1,496
COACH INC	1,843	2,195
DOLLAR TREE INC	1,531	1,830
EMERSON ELEC CO	1,506	1,524
FIFTH THIRD BANCORP	1,494	1,536
HOME DEPOT INC	1,495	1,657
HUMANA INC	1,527	1,372
INTL BUSINESS MACHINES CORP	1,741	1,864
NATIONAL OILWELL VARCO INC	1,724	1,515
NOBLE ENERGY INC	1,562	1,490
OCCIDENTAL PETROLEUM CORP	1,555	1,368
PERRIGO CO	1,498	1,678
STATE STR CORP	1,899	2,542
WYNDHAM WORLDWIDE CORP	1,539	1,762
INGERSOLL RAND PLC	1,517	1,573
AMER CENTY INTL BD FD	9,371	9,496
DRIEHAUS ACTIVE INC FD	5,006	4,845
ISHARES BARCLAYS TIPS BD	4,904	5,374
ISHARES JP MORGAN EM BD FD	3,144	3,200
TURNER SPECTRUM FUND	4,702	4,620

TY 2011 Other Increases Schedule

Name: CORA RUST OWEN MEMORIAL TRUST 50514490

EIN: 81-6057848

Description	Amount
2010 OID CORRECTION NOT ON WRKSHT	13

TY 2011 Taxes Schedule

Name: CORA RUST OWEN MEMORIAL TRUST 50514490

EIN: 81-6057848

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FED TAX PAID	88	0		0
FED TAX ESTIMATES	152	0		0
FOREIGN TAX PAID	155	0		0
FOREIGN TAX PAID ON NON QUAL	16	0		0