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Form **990-EZ**

**Short Form**  
**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

OMB No 1545-1150

**2011**

Department of the Treasury  
Internal Revenue Service

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions) All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**Open to Public Inspection**

**A For the 2011 calendar year, or tax year beginning** 7/01, **2011, and ending** 6/30, **2012**

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Terminated
  - Amended return
  - Application pending

**C**

**THE ROGER CLEMENS FOUNDATION**  
8572 KATY FREEWAY #106  
HOUSTON, TX 77024

**D** Employer identification number  
76-0378319

**E** Telephone number  
(713) 444-1848

**F** Group Exemption Number

**G** Accounting Method  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**I** Website: ▶ N/A

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**J** Tax-exempt status (ck only one) --  501(c)(3)  501(c) ( ) ◀(insert no)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 85,568.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

REVENUE	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	59,400.
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>	
	<b>4</b> Investment income	<b>4</b>	290.
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>5b</b> Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>5c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b> Gaming and fundraising events		
	<b>6a</b> Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>6b</b> Gross income from fundraising events (not including contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	20,732.
<b>6c</b> Less: direct expenses from gaming and fundraising events	<b>6c</b>	14,514.	
<b>6d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>	6,218.	
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>	5,146.	
<b>7b</b> Less: cost of goods sold	<b>7b</b>	-1,493.	
<b>7c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	6,639.	
<b>8</b> Other revenue (describe in Schedule O)	<b>8</b>		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	72,547.	
<b>10</b> Grants and similar amounts paid (list in Schedule O)	SEE SCHEDULE O	<b>10</b>	46,086.
<b>11</b> Benefits paid to or for members	<b>11</b>		
<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	4,425.	
<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	5,650.	
<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>		
<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	1,218.	
<b>16</b> Other expenses (describe in Schedule O)	SEE SCHEDULE O	<b>16</b>	17,948.
<b>17 Total expenses.</b> Add lines 10 through 16	<b>17</b>	75,327.	
<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-2,780.	
<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	63,922.	
<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	SEE SCHEDULE O	<b>20</b>	23,384.
<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	84,526.	

RECORDED JUN 24 2013

RECORDED JUN 24 2013

**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

Form **990-EZ** (2011)

9-10



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in **SEE SCHEDULE O** the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a completed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
<b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>▶</b> <u>0.</u>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved	<b>38b</b> <u>N/A</u>	
<b>39</b> Section 501(c)(7) organizations. Enter		
<b>a</b> Initiation fees and capital contributions included on line 9	<b>39a</b> <u>N/A</u>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities	<b>39b</b> <u>N/A</u>	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 <b>▶</b> <u>0.</u> ; section 4912 <b>▶</b> <u>0.</u> ; section 4955 <b>▶</b> <u>0.</u>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	<b>40b</b>	X
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>▶</b> <u>0.</u>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <b>▶</b> <u>0.</u>		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	<b>40e</b>	X
<b>41</b> List the states with which a copy of this return is filed <b>▶</b> <u>NONE</u>		

**42a** The organization's books are in care of **▶** ANNA SHAHEEN, HENDRICKS MGMT Telephone no **▶** 281-350-7000  
 Located at **▶** 400 RANDAL WAY, SUITE 106 SPRING TX ZIP + 4 **▶** 77388

	Yes	No
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country <b>▶</b> _____	<b>42b</b>	X
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country <b>▶</b> _____	<b>42c</b>	X

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here  N/A  
 and enter the amount of tax-exempt interest received or accrued during the tax year **▶** **43** N/A

	Yes	No
<b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	<b>44a</b>	X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	<b>44b</b>	X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?	<b>44c</b>	X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?	<b>45a</b>	X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	<b>45b</b>	X

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. Yes No  
46 X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II. Yes No  
47 X

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E Yes No  
48 X

**49a** Did the organization make any transfers to an exempt non-charitable related organization? Yes No  
49a X

**49b** If 'Yes,' was the related organization a section 527 organization? Yes No  
49b

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE		0.	0.	0.

**e** Total number of other employees paid over \$100,000 ▶ 0

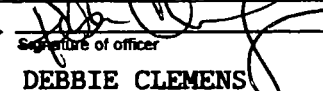
**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'


(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		0.

**e** Total number of other independent contractors each receiving over \$100,000 ▶ 0

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. Yes No  
X No

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

**Sign Here**  
 Signature of officer:  Date: 5/15/12  
 Name and title: **DEBBIE CLEMENS TRUSTEE**

**Paid Preparer Use Only**  
 Print/Type preparer's name: **N. ANNA SHAHEEN** Preparer's signature:  Date: 5/14/12  
 Check  if self-employed PTIN: **P00545078**  
 Firm's name: **HENDRICKS MANAGEMENT** Firm's EIN: **32-0099917**  
 Firm's address: **400 RANDAL WAY, SUITE 106 SPRING, TX 77388** Phone no.: **(281) 350-7000**

May the IRS discuss this return with the preparer shown above? See instructions. Yes No  
X No

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No 1545-0047

**2011**

**Open to Public Inspection**

Name of the organization

THE ROGER CLEMENS FOUNDATION

Employer identification number

76-0378319

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

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

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

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2011

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	32,534.	25,571.	23,567.	33,966.	59,400.	175,038.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 <b>Total.</b> Add lines 1 through 3	32,534.	25,571.	23,567.	33,966.	59,400.	175,038.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 <b>Public support.</b> Subtract line 5 from line 4						175,038.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	32,534.	25,571.	23,567.	33,966.	59,400.	175,038.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,337.	265.	13.	527.	290.	3,432.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	-1,306.	-1,571.	65,300.	18,059.	12,893.	93,375.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 <b>Total support.</b> Add lines 7 through 10						271,845.
12 Gross receipts from related activities, etc (see instructions)					12	0.

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

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

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	64.39 %
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	25.84 %

16a **33-1/3% support test – 2011.** If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

b **33-1/3% support test – 2010.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a **10%-facts-and-circumstances test – 2011.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶

b **10%-facts-and-circumstances test – 2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support.</b> (Add lns 9, 10c, 11, and 12)						

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

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

<b>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2010 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33-1/3% support tests – 2011.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization  ▶

**b 33-1/3% support tests – 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization  ▶

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

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**PART II, LINE 17B - 10% FACTS AND CIRCUMSTANCES TEST - PRIOR YEAR**

PURSUANT TO TREASURY REGULATION SECTION 1.170A-9T(F)(3) - DETERMINATION WHETHER AN ORGANIZATION IS "PUBLICLY SUPPORTED"; FACTS AND CIRCUMSTANCES TEST:

(1) THE PUBLIC SUPPORT OF APPROX. 26% IS MORE THAN 100% GREATER THAN THE 10% FACT AND CIRCUMSTANCE TEST WHICH SHOULD BE EVIDENCE IN COMPLIANCE AS STATED IN TREASURY REGULATION SECTION 1.170A-9T(F)(3)(III)(A) STATES "THE PERCENTAGE OF SUPPORT RECEIVED BY AN ORGANIZATION FROM PUBLIC OR GOVERNMENTAL SOURCES WILL BE TAKEN INTO CONSIDERATION IN DETERMINING WHETHER AN ORGANIZATION IS "PUBLICLY SUPPORTED." THE HIGHER THE PERCENTAGE OF SUPPORT ABOVE THE 10 PERCENT REQUIREMENT OF PARAGRAPH (F)(3)(I) OF THIS SECTION FROM PUBLIC OR GOVERNMENTAL SOURCES, THE LESSER WILL BE THE BURDEN OF ESTABLISHING THE PUBLICLY SUPPORTED NATURE OF THE ORGANIZATION THROUGH OTHER FACTORS DESCRIBED IN THIS PARAGRAPH (F)(3), WHILE THE LOWER THE PERCENTAGE, THE GREATER WILL BE THE BURDEN."

(2) PURSUANT TO TREASURY REGULATION SECTION 1.170A-9T(F)(3)(III)(B) SOURCES OF SUPPORT. THE FACT THAT AN ORGANIZATION MEETS THE REQUIREMENT OF PARAGRAPH (F)(3)(I) OF THIS SECTION THROUGH SUPPORT FROM GOVERNMENTAL UNITS OR DIRECTLY OR INDIRECTLY FROM A REPRESENTATIVE NUMBER OF PERSONS, RATHER THAN RECEIVING ALMOST ALL OF ITS SUPPORT FROM THE MEMBERS OF A SINGLE FAMILY, WILL BE TAKEN INTO CONSIDERATION IN DETERMINING WHETHER AN ORGANIZATION IS "PUBLICLY SUPPORTED." IN DETERMINING WHAT IS A "REPRESENTATIVE NUMBER OF PERSONS," CONSIDERATION WILL BE GIVEN TO THE TYPE OF ORGANIZATION INVOLVED, THE LENGTH OF TIME IT HAS BEEN IN EXISTENCE...

THE FACTS AND CIRCUMSTANCES FOR THE ROGER CLEMENS FOUNDATION ARE SUCH THAT THE ORGANIZATION MEETS THE REQUIREMENT OF SEVERAL PUBLIC SUPPORTERS, IN THAT THE TWO ENTITIES/FAMILY PROVIDED LESS THAN 27% (\$14,362) OF THE SUPPORT WHILE THE REMAINING SUPPORT OF APPROX. \$40,000 WAS PROVIDED BY NUMEROUS PUBLIC SUPPORTERS, AND PUBLICLY SUPPORTED FUNDRAISING EVENTS.

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**PART II, LINE 17B - 10% FACTS AND CIRCUMSTANCES TEST - PRIOR YEAR (CONTINUED)**

(3) THE ISSUE OF DECREASED FUNDRAISING AND PUBLIC SUPPORT IS DUE TO UNFORESEEN CIRCUMSTANCES OUTSIDE OF THE ROGER CLEMENS FOUNDATION'S CONTROL. FUNDRAISING ACTIVITIES AND WEBSALES OF DONATED INVENTORY HAVE BEEN VERY RESTRICTED. ACTIVITIES HAVE CONTINUED TO DECLINE FOR SEVERAL YEARS, SINCE DECEMBER 2007. HOWEVER, THE ORGANIZATION HAS MAINTAINED THE SUPPORT OF NUMEROUS COMMITTED PUBLIC SUPPORTERS WHO TO SUPPORT THE ORGANIZATION. THE FOUNDATION HAS BEEN ABLE TO CONTINUE ITS CHARITABLE PURPOSE, ALTHOUGH AT A LESSOR LEVEL. THE TRUSTEES OF THE ROGER CLEMENS FOUNDATION SINCERELY BELIEVE THAT THEY WILL BE ABLE TO INCREASE FUNDRAISING ACTIVITIES THROUGH THE PUBLIC SUPPORT FROM WEBSALES OF DONATED ITEMS, AND SPECIAL EVENTS, IN ORDER TO CONTINUE THE CHARITABLE PURPOSE OF THE FOUNDATION BY MID 2012, ONCE SEVERAL UNFAVORABLE PUBLIC EVENTS ARE CONCLUDED.

**SUPPORT SCHEDULE ADDITIONAL SUPPLEMENTAL INFORMATION**

FOR THE PERIOD OF 2010 AND PRIOR YEARS, THE ISSUE OF DECREASED FUNDRAISING AND PUBLIC SUPPORT WAS DUE TO UNFORESEEN CIRCUMSTANCES OUTSIDE OF THE ROGER CLEMENS FOUNDATION'S CONTROL. FUNDRAISING ACTIVITIES AND WEBSALES OF DONATED INVENTORY HAD BEEN VERY RESTRICTED. ACTIVITIES HAD CONTINUED TO DECLINE FOR SEVERAL YEARS, SINCE DECEMBER 2007. HOWEVER, THE ORGANIZATION HAD MAINTAINED THE SUPPORT OF NUMEROUS COMMITTED PUBLIC SUPPORTERS WHO SUPPORT THE ORGANIZATION. THE FOUNDATION HAS BEEN ABLE TO CONTINUE ITS CHARITABLE PURPOSE, HOWEVER, IT WAS AT A LESSOR LEVEL. THE TRUSTEES OF THE ROGER CLEMENS FOUNDATION SINCERELY BELIEVED THAT THEY WOULD BE ABLE TO INCREASE FUNDRAISING ACTIVITIES THROUGH THE PUBLIC SUPPORT FROM WEBSALES OF DONATED ITEMS, AND SPECIAL EVENTS, IN ORDER TO CONTINUE THE CHARITABLE PURPOSE OF THE FOUNDATION BY EARLY TO MID 2012, ONCE SEVERAL UNFAVORABLE PUBLIC EVENTS HAD CONCLUDED. THE ACTIVITIES SET FORTH IN THE TAX RETURN FYE 2012 HAS SHOWN A PROMISING ENVIRONMENT FOR FURTHER INCREASING THE CHARITABLE PROCEEDS, WHICH PROVIDES FOR CONTINUED SUPPORT OF CHILDREN CHARITIES.



**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 2012 VALENTINE (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add column (a) through column (c))	
	1	Gross receipts	18,604.			18,604.
2	Less Charitable contributions	1,487.			1,487.	
3	Gross income (line 1 minus line 2)	17,117.			17,117.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	14,433.			14,433.
	10	Direct expense summary Add lines 4 through 9 in column (d)				14,433.
11	Net income summary. Combine line 3, column (d), and line 10				2,684.	

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary Add lines 2 through 5 in column (d)				
8	Net gaming income summary Combine lines 1, column (d) and line 7				

9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No

b If 'No,' explain \_\_\_\_\_  
\_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If 'Yes,' explain. \_\_\_\_\_  
\_\_\_\_\_



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

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2011**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

THE ROGER CLEMENS FOUNDATION

Employer identification number

76-0378319

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

SUPPORT OF EDUCATIONAL AND ATHLETIC ORGANIZATIONS FOR CHILDREN; ADDITIONAL SUPPORT PROVIDED TO AT-RISK FAMILIES.

**FORM 990-EZ, PART III, LINE 30 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

TO ASSIST VARIOUS CHARITABLE ORGANIZATIONS WITH FUNDRAISING CAUSES:

**FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO

## THE ROGER CLEMENS FOUNDATION

76-0378319

**FORM 990-EZ, PART I, LINE 10  
GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000**

DONEE'S NAME:	BOYS & GIRLS CLUB OF BOSTON		
DONEE'S ADDRESS:	50 CONGRESS STREET, SUITE 730, BOSTON, MA 02109		
DATE OF GIFT:	11/03/2011		
FAIR MARKET VALUE:		\$	7,460.
DONEE'S NAME:	VAR. CHAR. - SEE SCH ATTACHED		
FAIR MARKET VALUE:			20,514.
METHOD USED TO DETERMINE FMV:	PURCHASE		
DONEE'S NAME:	THE LAMONT FAMILY BURLINGTON, VT		
CASH AMOUNT GIVEN:		\$	1,040.
DATE OF GIFT:	VARIOUS		
FAIR MARKET VALUE:			6,000.

**FORM 990-EZ, PART I, LINE 16  
OTHER EXPENSES**

BANK SERVICE CHARGES, ETC	\$	170.
COMPUTER MAINTENANCE		251.
CREDIT CARD FEES		326.
INFORMATION TECHNOLOGY		594.
MOVING EXP		1,491.
OFFICE EXPENSES		1,417.
OFFICE RENT		6,067.
SECURITY		778.
STORAGE		3,096.
TELEPHONE		1,883.
TICKET TRADE IN		60.
WEBSITE & INTERNET		1,815.
TOTAL	\$	<u>17,948.</u>

**FORM 990-EZ, PART I, LINE 20  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

TOTAL	\$	<u>23,384.</u>
TOTAL	\$	<u>23,384.</u>

**FORM 990-EZ, PART II, LINE 24  
OTHER ASSETS**

	BEGINNING	ENDING
FURNITURE AND FIXTURES	\$ -6,978.	\$ 0.
INVENTORIES	4,413.	2,941.
MACHINERY AND EQUIPMENT	52,564.	59,556.
	7,859.	7,859.
TOTAL	<u>\$ 57,858.</u>	<u>\$ 70,356.</u>

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization  
(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

**2011**

Attachment  
Sequence No **179**

Name(s) shown on return

**THE ROGER CLEMENS FOUNDATION**

Identifying number

**76-0378319**

Business or activity to which this form relates

**FORM 990/990-PF, COGS**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>1,472.</b>

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

**Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	<b>1,472.</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

## THE ROGER CLEMENS FOUNDATION

76-0378319

**GRANTS AND ALLOCATIONS (990-PF)****FMV OF PROPERTY****BOYS & GIRLS CLUB OF BOSTON**

PINK AND BLACK BOSTON BASEBALL CAPS (486 @ \$15.35 EACH)

\$ 7,460.

CONTACT PERSON-

0.

NICOLLETTE ECHEVARRIA, 617-994-4729

0.

TOTAL \$ 7,460.