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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2011

Open to Public Inspection

Form 990-EZ

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
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. 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

A For the 2011 calendar year, or tax year beginning SEP 1, 2011 and ending AUG 31, 2012

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization

NAVAL ENLISTED RESERVE ASSOCIATION, INC

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

6703 FARRAGUT AVENUE

Room/suite

City or town, state or country, and ZIP + 4

FALLS CHURCH, VA 22042-2189

D Employer identification number

23-7238557

E Telephone number

703-534-1329

F Group Exemption

Number

G Accounting Method ☐ Cash ☐ Accrual Other (specify) **MODIFIED CASH**I Website **WWW.NERA.ORG**J Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(19) (insert no) ☐ 4947(a)(1) or ☐ 527H Check ☐ if the organization is not required to attach Schedule B

(Form 990, 990-EZ, or 990-PF)

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.

▶ \$ 166,212.

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	1	Contributions, gifts, grants, and similar amounts received	1	16,817.
	2	Program service revenue including government fees and contracts	2	40,475.
	3	Membership dues and assessments	3	102,849.
	4	Investment income	4	5,149.
	5a	Gross amount from sale of assets other than inventory	5c	
	5b	Less cost or other basis and sales expenses		
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6d	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)		
6c	Less direct expenses from gaming and fundraising events			
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			
7a	Gross sales of inventory, less returns and allowances	7c		
7b	Less cost of goods sold			
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			
8	Other revenue (describe in Schedule O) SEE SCHEDULE O	8	922.	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	166,212.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	22,902.
	11	Benefits paid to or for members	11	0.
	12	Salaries, other compensation, and employee benefits	12	88,315.
	13	Professional fees and other payments to independent contractors	13	20,540.
	14	Occupancy, rent, utilities, and maintenance	14	14,640.
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O	16	84,639.
	17	Total expenses. Add lines 10 through 16	17	231,036.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<64,824.>
	19	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)	19	280,000.
	20	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	20	3,421.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	218,597.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed 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
35a 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	
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	X	
35c 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
36 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
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
37b Did the organization file Form 1120-POL for this year?		X
38a 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?	38a	X
38b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 <u>N/A</u> , section 4912 <u>N/A</u> , section 4955 <u>N/A</u>		
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	40b	N/A
c 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		N/A
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		N/A
e 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	40e	X
41 List the states with which a copy of this return is filed <u>VA</u>		
42a The organization's books are in care of <u>STEPHEN R. SANDY</u> Telephone no <u>703-534-1329</u> Located at <u>6703 FARRAGUT AVENUE, FALLS CHURCH, VA</u> ZIP + 4 <u>22042-2189</u>		
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 <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>	42b	X
c 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 <u></u>	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year <u>43</u> N/A		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
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	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45b 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)	45b	

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 Sch. C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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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
N/A				

f Total number of other employees paid over \$100,000 ▶

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." N/A

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

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

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 7/15/13
 Signature of officer Date
 STEPHEN R. SANDY, EXECUTIVE DIRECTOR
 Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	PATRICIA A. O'MALLEY	<i>Patricia A O'Malley</i>	7/15/13		P00285909
	Firm's name ▶ RUBINO & COMPANY, CHARTERED	Firm's EIN ▶ 52-1186096			
	Firm's address ▶ 6903 ROCKLEDGE DRIVE, SUITE 1200 BETHESDA, MD 20817	Phone no 301-564-3636			

May the IRS discuss this return with the preparer shown above? See instructions

▶ ☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

NAVAL ENLISTED RESERVE ASSOCIATION, INC

Employer identification number
23-7238557

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:	AMOUNT:
INTEREST INCOME	603.
DIVIDENDS INCOME	4,546.
TOTAL INCLUDED ON FORM 990-EZ, LINE 4	5,149.

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
MISCELLANEOUS	922.

FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:

DESCRIPTION OF EXPENSES:	AMOUNT:
DEPRECIATION	4,527.
OTHER EXPENSES	10,113.
TOTAL TO FORM 990-EZ, LINE 14	14,640.

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

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
OFFICE EXPENSES	5,460.
CONFERENCES	24,674.
FUNDRAISING	101.
TAXES	1,068.
DUES & SUBSCRIPTION	1,540.
PUBLICATION	38,786.
TECHNOLOGY	9,298.
INSURANCE	3,712.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

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Employer identification number

23-7238557

TOTAL TO FORM 990-EZ, LINE 16 84,639.

FORM 990-EZ, PART I, LINE 20, CHANGES IN NET ASSETS:

CHANGES IN NET ASSETS OR FUND BALANCES: AMOUNT:

UNREALIZED GAINS 3,421.

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID	1,373.	1,373.
OTHER DEPRECIABLE ASSETS	4,201.	13,131.
TOTAL TO FORM 990-EZ, LINE 24	5,574.	14,504.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - TO PROVIDE INFORMATION AND
SUPPORT SERVICES TO US NAVAL, US MARINE CORPS AND US COAST GUARD
RESERVISTS, VETERANS, CADETS, AND THEIR FAMILIES.

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:

PUBLICATION: PUBLICATION OF A QUARTERLY MAGAZINE "THE
MARINER" WHICH IS PROVIDED ONLINE AND/OR MAILED TO EACH OF
THE ASSOCIATION'S MEMBERS. THE PUBLICATION REPORTS ON
NATIONAL EVENTS AND TRENDS THAT AFFECT SEA SERVICE RESERVISTS AND THEIR
FAMILIES.

FORM 990-EZ, PART III, LINE 29, PROGRAM SERVICE ACCOMPLISHMENTS:

ANNUAL COLLEGE SCHOLARSHIP PROGRAM: TO PROMOTE SERVICE IN
THE US RESERVES. SCHOLARSHIPS ARE AWARDED TO MEMBERS AND

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

OMB No. 1545-0047

2011

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Inspection

Name of the organization

NAVAL ENLISTED RESERVE ASSOCIATION, INC

Employer identification number

23-7238557

THEIR FAMILY BASED UPON AN APPLICATION AND ESSAY. IN THE
CURRENT FISCAL YEAR, \$18,500 WAS PAID TO 7 SCHOLARSHIP RECIPIENTS.

FORM 990-EZ, PART III, LINE 30, PROGRAM SERVICE ACCOMPLISHMENTS:

PROFESSIONAL DEVELOPMENT: PROVIDE CAREER COUNSELING,
MENTORING, AND ASSISTANCE WITH RESERVIST BENEFIT ISSUES.

SERVICE IS PROVIDED THROUGH PROFESSIONAL DEVELOPMENT
SESSIONS AT REGIONAL AND NATIONAL CONFERENCES, THROUGH ONLINE
DISCUSSIONS AND DATABASES, AND BY COOPERATIVE EFFORTS WITH OTHER
RESERVIST ORGANIZATIONS.

FORM 990-EZ, PART III LINE 31, OTHER PROGRAM SERVICE ACCOMPLISHMENTS:

ANNUAL NATIONAL CONFERENCE: NERA SPONSORED EVENT TO EDUCATE MEMBERS
THROUGH SPEAKERS, ON RIGHTS AND BENEFITS FOR NAVAL RESERVISTS.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **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 ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. NAVAL ENLISTED RESERVE ASSOCIATION, INC	Employer identification number (EIN) or ☒ 23-7238557
	Number, street, and room or suite no. If a P.O. box, see instructions. 6703 FARRAGUT AVENUE	Social security number (SSN) ☐
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FALLS CHURCH, VA 22042-2189	

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

01

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

STEPHEN R. SANDY

- The books are in the care of ► **6703 FARRAGUT AVENUE - FALLS CHURCH, VA 22042-2189**

Telephone No. ► **703-534-1329**

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **APRIL 15, 2013**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year _____ or
- ☒ tax year beginning **SEP 1, 2011**, and ending **AUG 31, 2012**.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	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.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1-2012)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions	
Type or print	Name of exempt organization or other filer, see instructions
File by the due date for filing your return. See instructions	Employer identification number (EIN) or
NAVAL ENLISTED RESERVE ASSOCIATION, INC	☒ 23-7238557
Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
6703 FARRAGUT AVENUE	☐
City, town or post office, state, and ZIP code. For a foreign address, see instructions	
FALLS CHURCH, VA 22042-2189	

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

01

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

STEPHEN R. SANDY

- The books are in the care of ☒ 6703 FARRAGUT AVENUE - FALLS CHURCH, VA 22042-2189
Telephone No. ☒ 703-534-1329 FAX No. ☐

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until JULY 15, 2013

5 For calendar year _____, or other tax year beginning SEP 1, 2011, and ending AUG 31, 2012

6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return
☐ Change in accounting period

7 State in detail why you need the extension

ADDITIONAL TIME IS REQUIRED TO GATHER THE NECESSARY INFORMATION FROM EXTERNAL THIRD PARTIES TO ALLOW FOR A COMPLETE AND ACCURATE FILING.

8a 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	8a	\$	0.
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 and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature Stephen R. Sandy Title C.P.A.

Date 3/27/13

Form 8868 (Rev. 1-2012)