

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)

2008

Department of the Treasury
 Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 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 2008 calendar year, or tax year beginning , 2008, and ending

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p>C ESPANOLA VALLEY FIBER ARTS CENTER 325 PASEO DE ONATE ESPANOLA, NM 87532</p>	<p>D Employer identification number 85-0442395</p> <p>E Telephone number 505 747-3577</p> <p>F Group Exemption Number</p>
---	--	--	--

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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 Organization type (check only one) — 501(c) (3) (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 241,362.

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

	1 Contributions, gifts, grants, and similar amounts received		96,187.
	2 Program service revenue including government fees and contracts		16,795.
	3 Membership dues and assessments		16,190.
	4 Investment income		507.
REVENUE	5a Gross amount from sale of assets other than inventory		
	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) (att sch)		
EXPENSES	6 Special events and activities (complete applicable parts of Schedule G). Any amount is from gaming, check here <input type="checkbox"/>		
	6a Gross revenue (not including \$ of contributions reported on line 1)		
	6b Less direct expenses other than fundraising expenses		
	6c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		
	7a Gross sales of inventory, less returns and allowances	111,683.	
	7b Less cost of goods sold	81,461.	
	7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		30,222.
	8 Other revenue (describe ▶)		
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)		159,901.
EXPENSES	10 Grants and similar amounts paid (attach schedule)		
	11 Benefits paid to or for members		
	12 Salaries, other compensation, and employee benefits		93,888.
	13 Professional fees and other payments to independent contractors		3,466.
	14 Occupancy, rent, utilities, and maintenance		21,131.
	15 Printing, publications, postage, and shipping		3,458.
	16 Other expenses (describe ▶ See Statement 1)		44,445.
	17 Total expenses (add lines 10 through 16)		166,388.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)		-6,487.
	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)		380,116.
	20 Other changes in net assets or fund balances (attach explanation)		
	21 Net assets or fund balances at end of year (Combine lines 18 through 20)		373,629.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	76,999.	72,989.
23 Land and buildings	294,667.	286,667.
24 Other assets (describe ▶ See Statement 2)	25,449.	29,261.
25 Total assets	397,115.	388,917.
26 Total liabilities (describe ▶ See Statement 3)	16,999.	15,288.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	380,116.	373,629.

3

Part III Statement of Program Service Accomplishments (See the instructions.)		Expenses
What is the organization's primary exempt purpose? <u>See Statement 4</u>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
28	<u>TEACH AND ENCOURAGE ECONOMIC SUSTAINABILITY IN THE FIBER ARTS.</u>	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	-----	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	-----	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (attach schedule)	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)	32

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs.)

(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 and other allowances
EVELYN CAMPBELL 423 ESTANTE WAY LOS ALAMOS, NM 87544	President 0	0.	0.	0.
LISA TRUJILLO HCR 64 BOX 4 CHIMAYO, NM 87522	Vice President 0	0.	0.	390.
HELEN FINNEY 35 BARRANCA ROAD LOS ALAMOS, NM 87544	Secretary 0	0.	0.	0.
ROBERT DAVIS RT 3 BOX 352-1 ESPANOLA, NM 87532	Treasurer 0	0.	0.	0.
ERCILIA BRAZIL PO BOX 1073 ESPANOLA, NM 87532	Director 0	0.	0.	311.
LORRAINE GARDNER 175 COUNTY ROAD 119 ESPANOLA, NM 87532	Director 0	0.	0.	0.
TRISH SPILLMAN 24 PAHARITO LOOP SANTA FE, NM 87506	Director 0	0.	0.	3,834.
CHERYL TROSTRUD-WHITE 816 STAGE COACH DR SANTA FE, NM 87501	Director 0	0.	0.	0.
LYNN CLARK 599 GRIFFIN ST SANTA FE, NM 87501	Director 0	0.	0.	0.
KEN COLEMAN 347 HILLSIDE AVE SANTA FE, NM 87501	Director 0	0.	0.	0.

Part V Other Information (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
35b	b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction 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	b 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 unpaid at the start of the period covered by this return?		X
38b	b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	501(c)(7) organizations Enter:		
39a	a Initiation fees and capital contributions included on line 9	39a	N/A
39b	b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0., section 4912 ▶ 0.; section 4955 ▶ 0.		
40b	b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I		X
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
40d	d Enter amount of tax on line 40c reimbursed by the organization		0.
40e	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		X
41	List the states with which a copy of this return is filed ▶ <u>None</u>		

42a The books are in care of ▶ ROBERT DAVIS Telephone no ▶ 505-753-3020
 Located at ▶ RT 3 BOX 352-1 ESPANOLA NM ZIP + 4 ▶ 87532

		Yes	No
42b	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: ▶ _____		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.			
42c	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: ▶ _____		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 ▶ 43 N/A N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 5

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
49b If 'Yes,' was the related organization(s) a section 527 organization?		

50 Complete this table for the 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) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000				

51 Complete this table for the 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		
Total number of other independent contractors receiving over \$100,000		

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: *Diane Bowman*
 Type or print name and title: *DIANE BOWMAN, EXECUTIVE DIRECTOR*

Paid Preparer's Use Only
 Preparer's signature: *David L. Wolf*
 Firm's name (or yours if self-employed), address, and ZIP + 4: *David L. Wolf, CPA, PA
 610 LaJoya St.
 Espanola, NM 87532*

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

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
4 Total. Add lines 1-3						
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)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33-1/3 support test – 2008. 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. ▶ <input type="checkbox"/>		
b 33-1/3 support test – 2007. 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 ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2008. 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. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2007. 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. ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

BAA

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.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants').	54,160.	74,907.	81,871.	428,824.	112,377.	752,139.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose	108,035.	2,984.	6,230.	9,065.	16,795.	143,109.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 Total. Add lines 1-5	162,195.	77,891.	88,101.	437,889.	129,172.	895,248.
7a Amounts included on lines 1, 2, 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6)						895,248.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	162,195.	77,891.	88,101.	437,889.	129,172.	895,248.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	181.	200.	396.	823.	507.	2,107.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	181.	200.	396.	823.	507.	2,107.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0.
13 Total support. (add lns 9, 10c, 11, and 12)						897,355.
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. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	99.8%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	99.0%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)).	17	0.2%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.2%

19a 33-1/3 support tests – 2008. 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 – 2007. If the organization did not check a box on line 14 or 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

Client 20005

ESPANOLA VALLEY FIBER ARTS CENTER

85-0442395

6/16/09

08 19AM

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

CREDIT CARD FEE	\$	2,808.
Depreciation		8,887.
DUES		447.
FUNDRAISING/MARKETING		4,485.
Insurance		13,543.
REGISTRATION FEES & LICENSES		3,032.
SUPPLIES		6,680.
TELEPHONE		3,152.
Travel		1,411.
Total	\$	<u>44,445.</u>

Statement 2
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
DEPOSIT	\$ 449.	\$ 448.
Inventories	24,190.	24,637.
Machinery and Equipment	810.	4,176.
Total	<u>\$ 25,449.</u>	<u>\$ 29,261.</u>

Statement 3
Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses.	\$ 9,692.	\$ 8,849.
Deferred Revenue	525.	489.
Grants Payable	6,782.	5,950.
Total	<u>\$ 16,999.</u>	<u>\$ 15,288.</u>

Statement 4
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

TO PROVIDE A LEARNING ENVIRONMENT FOR THE FIBER ARTS

Client 20005

ESPANOLA VALLEY FIBER ARTS CENTER

85-0442395

6/16/09

08 19AM

Statement 5
Form 990-EZ, Part VI
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

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

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

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

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.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization ESPANOLA VALLEY FIBER ARTS CENTER	Employer identification number 85-0442395
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. 325 PASEO DE ONATE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ESPANOLA, NM 87532	

Check type of return to be filed (file a separate application for each return):

- | | | |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of. ► ROBERT DAVIS -----

Telephone No. ► 505-753-3020 ----- 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 will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 2009, to file the exempt organization return for the organization named above.
The extension is for the organization's return for:

- calendar year 2008 or
- tax year beginning _____, 20____, and ending _____, 20____.

2 If this tax year 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 or 990-T, 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, or, if required, deposit with FTD coupon or, 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.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.