

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2022**

Department of the Treasury  
Internal Revenue Service

For calendar year 2022 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**  
**Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>EDUCATIONAL MEDIA FOUNDATION</b>	D Employer identification number <b>94-2816342</b>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. <b>5700 WEST OAKS BLVD.</b>	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code <b>ROCKLIN, CA 95765</b>	F <input type="checkbox"/> Check box if an amended return.
<b>C</b> Book value of all assets at end of year .....		<b>1,046,085,110.</b>	
<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university			
<b>H</b> Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T) ..... <b>1</b>			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation.			
<b>L</b> The books are in care of <b>MATT REYNOLDS</b>		Telephone number	<b>916-251-1600</b>

<b>Part I Total Unrelated Business Taxable Income</b>		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	<b>1</b>	<b>260,932.</b>
2 Reserved .....	<b>2</b>	
3 Add lines 1 and 2 .....	<b>3</b>	<b>260,932.</b>
4 Charitable contributions (see instructions for limitation rules) <b>STMT 1 STMT 2</b> .....	<b>4</b>	<b>0.</b>
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	<b>5</b>	<b>260,932.</b>
6 Deduction for net operating loss. See instructions <b>STATEMENT 3</b> .....	<b>6</b>	<b>260,932.</b>
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	<b>7</b>	
8 Specific deduction (generally \$1,000, but see instructions for exceptions) .....	<b>8</b>	<b>1,000.</b>
9 Trusts. Section 199A deduction. See instructions .....	<b>9</b>	
10 Total deductions. Add lines 8 and 9 .....	<b>10</b>	<b>1,000.</b>
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	<b>11</b>	<b>0.</b>

<b>Part II Tax Computation</b>		
1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) .....	<b>1</b>	<b>0.</b>
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	<b>2</b>	
3 Proxy tax. See instructions .....	<b>3</b>	
4 Other tax amounts. See instructions .....	<b>4</b>	
5 Alternative minimum tax (trusts only) .....	<b>5</b>	
6 Tax on noncompliant facility income. See instructions .....	<b>6</b>	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies .....	<b>7</b>	<b>0.</b>

LHA For Paperwork Reduction Act Notice, see instructions.



**Part III Tax and Payments**

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	1a			
b Other credits (see instructions) .....	1b			
c General business credit. Attach Form 3800 (see instructions) .....	1c			
d Credit for prior year minimum tax (attach Form 8801 or 8827) .....	1d			
e <b>Total credits.</b> Add lines 1a through 1d .....		1e		
2 Subtract line 1e from Part II, line 7 .....		2		0.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....		3		
4 <b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....		4		0.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....		5		0.
6a Payments: A 2021 overpayment credited to 2022 .....	6a			
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> .....	6b			
c Tax deposited with Form 8868 .....	6c			
d Foreign organizations: Tax paid or withheld at source (see instructions) .....	6d			
e Backup withholding (see instructions) .....	6e			
f Credit for small employer health insurance premiums (attach Form 8941) .....	6f			
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other .....	6g			
7 <b>Total payments.</b> Add lines 6a through 6g .....		7		
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> .....		8		
9 <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....		9		
10 <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....		10		
11 Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> <span style="float:right;"><b>Refunded</b></span> .....		11		

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....	Yes	No
		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....		X
If "Yes," see instructions for other forms the organization may have to file.		
3 Enter the amount of tax-exempt interest received or accrued during the tax year .....		\$ .....
4 Enter available pre-2018 NOL carryovers here <b>\$ 2,099,543.</b> Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
	\$	
	\$	
6a Did the organization change its method of accounting? (see instructions) .....		X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	<b>ACTING CFO &amp; TREASURER</b>		May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		Date <b>8/2/2023</b>	Title	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	<b>WILLIAM E. PETERSON</b>	<b>WILLIAM E. PETERSON</b>	<b>07/25/23</b>	<b>P00273088</b>
	Firm's name <b>KCOE ISOM, LLP</b>	Firm's EIN <b>48-0567703</b>		
	Firm's address <b>2454 BUILDERS PLACE, SUITE 130 CHICO, CA 95928</b>	Phone no. <b>530-891-6474</b>		

FORM 990-T	CONTRIBUTIONS	STATEMENT 1
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
CHRISTIAN MUSIC BROADCASTERS	N/A	35,000.
NAB LEADERSHIP FOUNDATION	N/A	8,250.
AMERICAN RED CROSS	N/A	5,000.
CONVOY OF HOPE	N/A	350,000.
WITH OPEN EYES FOUNDATION, INC.	N/A	25,000.
GMA FOUNDATION	N/A	25,000.
ATX PRO 1Q SATELLITE RECEIVERS - QUANTITY 16	BOOK	19,339.
BROADCASTERS FOUNDATION OF AMERICA	N/A	5,000.
NEW HOPE ACADEMY	N/A	25,000.
TRUTH IN BUSINESS	N/A	1,000.
TOTAL TO FORM 990-T, PART I, LINE 4		498,589.



FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 2

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT  
 QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS  
 FOR TAX YEAR 2017  
 FOR TAX YEAR 2018  
 FOR TAX YEAR 2019  
 FOR TAX YEAR 2020  
 FOR TAX YEAR 2021

TOTAL CARRYOVER

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

498,589

TOTAL CONTRIBUTIONS AVAILABLE

498,589

TAXABLE INCOME LIMITATION AS ADJUSTED

0

EXCESS CONTRIBUTIONS

498,589

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

498,589

ALLOWABLE CONTRIBUTIONS DEDUCTION

0

TOTAL CONTRIBUTION DEDUCTION

0

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FORM 990-T

PRE 2018 NOL SCHEDULE

STATEMENT 3

PRE-2018 NOL CARRY FORWARD FROM PRIOR YEAR 2,099,543.  
 PRE-2018 NOL DEDUCTION INCLUDED IN PART I, LINE 6 260,932.

SCHEDULE A PORTION OF PRE-2018 NOL	
SCHEDULE A ENTITY	SCHEDULE A SHARE
<u>1</u>	<u>0.</u>

TOTAL SCHEDULE A SHARE OF PRE-2018 NOL	0.
NET OPERATING DEDUCTION	260,932.
BALANCE AFTER PRE-2018 NOL DEDUCTION	0.
EXPIRING NET OPERATING LOSSES	0.
CARRY FORWARD OF NET OPERATING LOSS	1,838,611.

FORM 990-T

PRE-2018 NET OPERATING LOSS DEDUCTION

STATEMENT 4

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/02	180,915.	180,915.	0.	0.
12/31/03	52,938.	52,938.	0.	0.
12/31/04	39,492.	39,492.	0.	0.
12/31/05	147,447.	147,447.	0.	0.
12/31/06	138,501.	47,907.	90,594.	90,594.
12/31/07	513,627.	0.	513,627.	513,627.
12/31/08	555,458.	0.	555,458.	555,458.
12/31/09	459,893.	0.	459,893.	459,893.
12/31/10	406,241.	0.	406,241.	406,241.
12/31/11	73,730.	0.	73,730.	73,730.
NOL CARRYOVER AVAILABLE THIS YEAR			<u>2,099,543.</u>	<u>2,099,543.</u>



SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

2022

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

A Name of the organization EDUCATIONAL MEDIA FOUNDATION B Employer identification number 94-2816342 C Unrelated business activity code (see instructions) 516110 D Sequence: 1 of 1

E Describe the unrelated trade or business RENTAL OF BROADCAST TOWERS

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Capital gain net income, etc.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 2 columns: Description of deduction, Amount. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, etc.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.  
 A  **BROADCAST TOWERS** **5700 WEST OAKS BLVD, ROCKLIN, CA 95765**  
 B   
 C   
 D

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	0.			
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	572,156.			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	572,156.			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	572,156.			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) <b>STMT 7</b>	423,280.			
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	423,280.			

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.  
 A   
 B   
 C   
 D

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9 Allocable deductions. Multiply line 3c by line 6				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11 <b>Total dividends-received deductions</b> included in line 10	0.			

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
<b>Totals</b> .....			<b>0.</b>	<b>0.</b>	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> .....		<b>0.</b>		<b>0.</b>

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity: .....		
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	2	
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3	
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	4	
5 Gross income from activity that is not unrelated business income .....	5	
6 Expenses attributable to income entered on line 5 .....	6	
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7	





**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....				0.
a				
3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B) .....				0.
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 .....				
5 Readership costs .....				
6 Circulation income .....				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero .....				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 .....				0.

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 .....			0.

**Part XI Supplemental Information** (see instructions)

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FORM 990-T (A)	OTHER INCOME	STATEMENT 5
<u>DESCRIPTION</u>		<u>AMOUNT</u>
ADVERTISING INCOME		140,284.
SOFTWARE DEVELOPMENT INCOME		139,592.
TOTAL TO SCHEDULE A, PART I, LINE 12		279,876.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 6
<u>DESCRIPTION</u>		<u>AMOUNT</u>
PODCASTING FEES		80,352.
BANDWIDTH AND HOSTING FEES		87,468.
TOTAL TO SCHEDULE A, PART II, LINE 14		167,820.

FORM 990-T (A)	DEDUCTIONS CONNECTED WITH RENTAL INCOME	STATEMENT 7	
<u>DESCRIPTION</u>	<u>ACTIVITY NUMBER</u>	<u>AMOUNT</u>	<u>TOTAL</u>
RENTAL EXPENSES		423,280.	
- SUBTOTAL -	1		423,280.
TOTAL TO FORM 990-T, SCHEDULE A, PART IV, LINE 4			423,280.

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

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request 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/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.  <b>EDUCATIONAL MEDIA FOUNDATION</b>	Taxpayer identification number (TIN)  <b>94-2816342</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>5700 WEST OAKS BLVD.</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ROCKLIN, CA 95765</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	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
Form 990-T (corporation)	07		

**DAVID ATKINSON**

- The books are in the care of ▶ **5700 WEST OAKS BLVD - ROCKLIN, CA 95765**

Telephone No. ▶ **916-251-1600**

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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year 2022 or  
▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

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 Forms 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 Forms 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 <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.