

Return of Private Foundation

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

2019

Open to Public Inspection

Form **990-PF**

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2019 or tax year beginning **JUL 1, 2019**, and ending **JUN 30, 2020**

Name of foundation Bangor Theological Seminary		A Employer identification number 01-0211484
Number and street (or P.O. box number if mail is not delivered to street address) 97 India Street	Room/suite	B Telephone number 207-774-5212
City or town, state or province, country, and ZIP or foreign postal code Portland, ME 04101		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input checked="" type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 17,309,645.	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d), must be on cash basis.)	
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>		

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	30,082.			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	378,615.	274,134.		Statement 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-165,344.			Statement 1
	b Gross sales price for all assets on line 6a	3,808,942.			
	7 Capital gain net income (from Part IV, line 2)		515,572.		
	8 Net short-term capital gain				
	9 Income modifications			70.	
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income	1,022.	0.	1,022.	Statement 3	
12 Total. Add lines 1 through 11	244,375.	789,706.	1,092.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	131,762.	0.	0.	131,762.
	14 Other employee salaries and wages	46,521.	0.	0.	46,521.
	15 Pension plans, employee benefits	17,496.	0.	0.	17,721.
	16a Legal fees	6,177.	0.	0.	6,177.
	b Accounting fees	39,521.	5,374.	0.	34,147.
	c Other professional fees	66,103.	62,360.	0.	3,743.
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion	2,896.	0.	1,092.	
	20 Occupancy	84,526.	0.	0.	87,666.
	21 Travel, conferences, and meetings	47,882.	0.	0.	47,882.
	22 Printing and publications				
	23 Other expenses	7,334.	0.	0.	7,334.
	24 Total operating and administrative expenses. Add lines 13 through 23	450,218.	67,734.	1,092.	382,953.
	25 Contributions, gifts, grants paid	82,430.			82,500.
26 Total expenses and disbursements. Add lines 24 and 25	532,648.	67,734.	1,092.	465,453.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-288,273.				
b Net investment income (if negative, enter -0-)		721,972.			
c Adjusted net income (if negative, enter -0-)			0.		

Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only.</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	9,510.	21,073.	21,073.
	2 Savings and temporary cash investments	869,040.	702,787.	702,787.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ 4,375.			
	Less: allowance for doubtful accounts ▶	6,441.	4,375.	4,375.
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶ 200,000.			
	Less: allowance for doubtful accounts ▶ 0.	200,000.	200,000.	200,000.
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	8,729.	47.	47.
	10a Investments - U.S. and state government obligations Stmt 10	769,939.	1,138,359.	1,138,359.
	b Investments - corporate stock Stmt 11	7,945,751.	8,821,051.	8,821,051.
	c Investments - corporate bonds Stmt 12	1,953,214.	1,851,797.	1,851,797.
	11 Investments - land, buildings, and equipment: basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other Stmt 13	2,065,947.	1,936,470.	1,936,470.	
14 Land, buildings, and equipment: basis ▶ 50,903.				
Less: accumulated depreciation Stmt 9 ▶ 38,582.	13,987.	12,321.	12,321.	
15 Other assets (describe ▶)	2,758,878.	2,621,365.	2,621,365.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	16,601,436.	17,309,645.	17,309,645.	
Liabilities	17 Accounts payable and accrued expenses	13,792.	1,743.	
	18 Grants payable			
	19 Deferred revenue	0.	900.	
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	13,792.	2,643.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions	3,382,840.	3,608,219.	
	25 Net assets with donor restrictions	13,204,804.	13,698,783.	
	Foundations that do not follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
	29 Total net assets or fund balances	16,587,644.	17,307,002.	
30 Total liabilities and net assets/fund balances	16,601,436.	17,309,645.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	16,587,644.
2 Enter amount from Part I, line 27a	2	-288,273.
3 Other increases not included in line 2 (itemize) ▶ Unrealized Gains on Investments	3	1,145,144.
4 Add lines 1, 2, and 3	4	17,444,515.
5 Decreases not included in line 2 (itemize) ▶ See Statement 8	5	137,513.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	17,307,002.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a Publicly Traded Securities				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a 3,808,942.		3,293,370.	515,572.	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a			515,572.	
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2 515,572.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		{ }		3 N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018			
2017			
2016			
2015			
2014			

2 Total of line 1, column (d) 2

3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years 3

4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5 4

5 Multiply line 4 by line 3 5

6 Enter 1% of net investment income (1% of Part I, line 27b) 6

7 Add lines 5 and 6 7

8 Enter qualifying distributions from Part XII, line 4 8

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	14,439.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0.
3 Add lines 1 and 2		3	14,439.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	14,439.
6 Credits/Payments:			
a 2019 estimated tax payments and 2018 overpayment credited to 2019	6a	0.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	9,000.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments. Add lines 6a through 6d Tax Paid w/ O.R.	7	8,026.	17,026.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		434.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		2,153.
11 Enter the amount of line 10 to be: Credited to 2020 estimated tax 0. Refunded	11		2,153.

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <input type="checkbox"/> <u>ME</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-16 containing questions about controlled entities, distributions, public inspection requirements, website address, books in care, and interest in foreign countries.

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

Table with 3 columns: Question, Yes, No. Rows 1a-4b containing questions about disqualifying acts, taxes on failure to distribute income, and business interests.

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

		Yes	No
5a During the year, did the foundation pay or incur any amount to:			
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	5b	
Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>		
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	N/A <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	X
If "Yes" to 6b, file Form 8870.			
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	7b	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Statement 15		105,374.	26,388.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services 0

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3 0.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities	1a	15,588,059.
b	Average of monthly cash balances	1b	936,718.
c	Fair market value of all other assets	1c	0.
d	Total (add lines 1a, b, and c)	1d	16,524,777.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	16,524,777.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	247,872.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	16,276,905.
6	Minimum investment return. Enter 5% of line 5	6	813,845.

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

1	Minimum investment return from Part X, line 6	1	813,845.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	14,439.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	14,439.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	799,406.
4	Recoveries of amounts treated as qualifying distributions	4	70.
5	Add lines 3 and 4	5	799,476.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	799,476.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	465,453.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	465,453.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	465,453.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				799,476.
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2019:				
a From 2014				
b From 2015				
c From 2016				
d From 2017				
e From 2018				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ 465,453.				
a Applied to 2018, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2019 distributable amount				465,453.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				334,023.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2015				
b Excess from 2016				
c Excess from 2017				
d Excess from 2018				
e Excess from 2019				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year				(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 Information Regarding Foundation Managers:

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

None

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

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

c Any submission deadlines:

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

Part XV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution **	Amount
a Paid during the year				
The Society for Arts, Religion, and Contemporary Culture 35 Gardner Street Arlington, MA 02474	None	PC	To pursue the operations and programing goals and objectives. Explore sustainability by	60,000.
St. Clare's Episcopal Church 3350 Hopyard Road Pleasanton, CA 94588	None	PC	Brave Change Mini Planning Grants Award - for researching and planning for Warriors Church, a new ministry	500.
Center for Women in Church and Society, Our Lady of the Lake University 411 SW 24th Street, San Antonio, TX 78207	None	PC	Brave Change Mini Planning Grants Award - for a one-day planning meeting with childcare,	500.
Open Spirit 39 Edwards Street Framington, MA 01701	None	PC	Brave Change Mini Planning Grants Award - for visioning and planning for the next phase of the	500.
Wild Church Network 1701 6th St. Bellingham, WA 98225	None	PC	Brave Change Mini Planning Grants Award - for the development and launch of the Welcome Webinar and a	500.
Total See continuation sheet(s) ▶ 3a				82,500.
b Approved for future payment				
None				
Total ▶ 3b				0.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
First Congregational Church, UCC - Waterville 7 Eustis Parkway Waterville, ME 04901	None	PC	Brave Change Mini Planning Grants Award - as seed funding for the "Music That Makes Community" training to	500.
Reservoir Church 15 Notre Dame Ave Cambridge, MA 02138	None	PC	Brave Change Mini Planning Grants Award - for a 1-2 day design session with practitioners who	500.
City Mission, Inc. 185 Columbia Rd., Suite 317 Boston, MA 02121	None	PC	Brave Change Mini Planning Grants Award - for a board and staff retreat to revision the Community	500.
Holy Women Icons Project PO Box 1411 Hilo, HI 96721	None	PC	Brave Change Mini Planning Grants Award - for a pilot retreat for marginalized women, including art	500.
Solomon's Porch P.O. Box 16782 Jonesboro, AR 72403	None	PC	Brave Change Mini Planning Grants Award - to send a team of leaders to 1001 New Worshiping Communities	500.
Congregational Church of Weston UCC 130 Newton St. Weston, MA 02493	None	PC	Brave Change Mini Planning Grants Award - for a retreat to explore a collaborative "dual	500.
Cape Elizabeth United Methodist Church 280 Ocean House Road Cape Elizabeth, ME 04107	None	PC	Brave Change Mini Planning Grants Award - for a day-long planning retreat with Susan MacKenzie	500.
Echoes Bellingham 508 Darby Dr #305 Bellingham, WA 98226	None	PC	Brave Change Mini Planning Grants Award - to be used to create a podcast (working with a consultant,	500.
Arise Portland, c/o Woodfords Congregational Church 202 Woodford St. Portland, ME 04103	None	PC	Brave Change Mini Planning Grants Award - for a visioning process and coaching with Emily Scott.	500.
First Church Congregational of Methuen - UCC 26 Pleasant Street Methuen, MA 01844	None	PC	Brave Change Mini Planning Grants Award - for a planning retreat to reimagine Christian education.	500.
Total from continuation sheets				20,500.

Part XV Supplementary Information

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

Name of Recipient - The Society for Arts, Religion, and Contemporary Culture

To pursue the operations and programming goals and objectives. Explore sustainability by devoting significant board and staff energy to the task of development planning.

Name of Recipient - St. Clare's Episcopal Church

Brave Change Mini Planning Grants Award - for researching and planning for Warriors Church, a new ministry with veterans and active duty military personnel in your community.

Name of Recipient - Center for Women in Church and Society, Our Lady of the Lake University

Brave Change Mini Planning Grants Award - for a one-day planning meeting with childcare, transportation, meals, and speakers, striving for improved retention of Latina grad students.

Name of Recipient - Open Spirit

Brave Change Mini Planning Grants Award - for visioning and planning for the next phase of the Nourishing Teachers, Strengthening Classrooms Project.

Name of Recipient - Wild Church Network

Brave Change Mini Planning Grants Award - for the development and launch of the Welcome Webinar and a series of short videos to resource new and curious Wild Church planters.

Name of Recipient - First Congregational Church, UCC - Waterville

Part XV Supplementary Information

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

Brave Change Mini Planning Grants Award - as seed funding for the "Music That Makes Community" training to envision a new music ministry and engage the many changes that come with the sale of the church building.

Name of Recipient - Reservoir Church

Brave Change Mini Planning Grants Award - for a 1-2 day design session with practitioners who might be part of a new Center for Whole Life Flourishing, a vision for utilizing two buildings for therapists, spiritual directors, financial advisors, etc.

Name of Recipient - City Mission, Inc.

Brave Change Mini Planning Grants Award - for a board and staff retreat to revision the Community Engagement program, in response to relocate from Beacon Hill to Dorchester.

Name of Recipient - Holy Women Icons Project

Brave Change Mini Planning Grants Award - for a pilot retreat for marginalized women, including art supplies that will be used on an ongoing basis.

Name of Recipient - Solomon's Porch

Brave Change Mini Planning Grants Award - to send a team of leaders to 1001 New Worshiping Communities National Gathering in October, to explore the possibility of joining a denomination.

Name of Recipient - Congregational Church of Weston UCC

Brave Change Mini Planning Grants Award - for a retreat to explore a

Part XV Supplementary Information

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

collaborative "dual campus" ministry with Wellesley Village Church, to engage and integrate the congregations and help them imagine a new life together.

Name of Recipient - Cape Elizabeth United Methodist Church

Brave Change Mini Planning Grants Award - for a day-long planning retreat with Susan MacKenzie exploring woodlands as a laboratory and metaphor to transition to an ecology-based ministry.

Name of Recipient - Echoes Bellingham

Brave Change Mini Planning Grants Award - to be used to create a podcast (working with a consultant, seeking training) to extend the Hamster Church community conversation that interviews local leaders, with the goal of advancing compassion, justice and kindness.

Name of Recipient - The Watershed Center

Brave Change Grant to Brooklyn Center for Sacred Activism - for a retreat and consulting services to gain clarity on vision and mission and explore updated structure and financial sustainability.

Name of Recipient - Massachusetts Council of Churches

One Church Fund - to support immigrant, black, poor, unhoused, unaffiliated churches in the wake of COVID-19

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

Bangor Theological Seminary

Employer identification number

01-0211484

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization Bangor Theological Seminary	Employer identification number 01-0211484
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Frank P Gilley and Mary H Gilley Gift Annuity One Liberty Square Suite 1210 Boston, MA 02109-2299	\$ 9,845.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Harold Wagner Charitable Unitrust 71 Elm Street Suite 100 Worcester, MA 01609	\$ 8,294.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Bangor Theological Seminary	Employer identification number 01-0211484
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization Bangor Theological Seminary	Employer identification number 01-0211484
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

Form 990-PF Gain or (Loss) from Sale of Assets Statement 1

(a) Description of Property	Manner Acquired	Date Acquired	Date Sold
Publicly Traded Securities			
(b) Gross Sales Price	(c) Cost or Other Basis	(d) Expense of Sale	(e) Deprec.
(f) Gain or Loss			
3,808,942.	3,974,286.	0.	0.
			-165,344.
Capital Gains Dividends from Part IV			0.
Total to Form 990-PF, Part I, line 6a			-165,344.

Form 990-PF Dividends and Interest from Securities Statement 2

Source	Gross Amount	Capital Gains Dividends	(a) Revenue Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income
Investment Accounts	378,615.	0.	378,615.	274,134.	378,615.
To Part I, line 4	378,615.	0.	378,615.	274,134.	378,615.

Form 990-PF Other Income Statement 3

Description	(a) Revenue Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income
Program Revenue	458.	0.	458.
Other Income	564.	0.	564.
Total to Form 990-PF, Part I, line 11	1,022.	0.	1,022.

Form 990-PF	Legal Fees			Statement 4
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Legal Fees	6,177.	0.	0.	6,177.
To Fm 990-PF, Pg 1, ln 16a	6,177.	0.	0.	6,177.

Form 990-PF	Accounting Fees			Statement 5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Accounting Fees	39,521.	5,374.	0.	34,147.
To Form 990-PF, Pg 1, ln 16b	39,521.	5,374.	0.	34,147.

Form 990-PF	Other Professional Fees			Statement 6
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Investment Management Fees	62,360.	62,360.	0.	0.
Other Professional Fees	3,743.	0.	0.	3,743.
To Form 990-PF, Pg 1, ln 16c	66,103.	62,360.	0.	3,743.

Form 990-PF	Other Expenses			Statement 7
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Advertising Expense	7,334.	0.	0.	7,334.
To Form 990-PF, Pg 1, ln 23	7,334.	0.	0.	7,334.

Form 990-PF Other Decreases in Net Assets or Fund Balances Statement 8

Description	Amount
Change in Value of Beneficial Interest in Perpetual Trust	137,513.
Total to Form 990-PF, Part III, line 5	<u>137,513.</u>

Form 990-PF Depreciation of Assets Not Held for Investment Statement 9

Description	Cost or Other Basis	Accumulated Depreciation	Book Value	Fair Market Value
Equipment	36,570.	33,449.	3,121.	3,121.
Furniture and Fixtures	14,333.	5,133.	9,200.	9,200.
To 990-PF, Part II, ln 14	<u>50,903.</u>	<u>38,582.</u>	<u>12,321.</u>	<u>12,321.</u>

Form 990-PF U.S. and State/City Government Obligations Statement 10

Description	U.S. Gov't	Other Gov't	Book Value	Fair Market Value
US Government Treasuries - See Attached	X		1,138,359.	1,138,359.
Total U.S. Government Obligations			<u>1,138,359.</u>	<u>1,138,359.</u>
Total State and Municipal Government Obligations				
Total to Form 990-PF, Part II, line 10a			<u>1,138,359.</u>	<u>1,138,359.</u>

Form 990-PF Corporate Stock Statement 11

Description	Book Value	Fair Market Value
Common Stock - See Attached	8,821,051.	8,821,051.
Total to Form 990-PF, Part II, line 10b	<u>8,821,051.</u>	<u>8,821,051.</u>

Form 990-PF		Corporate Bonds		Statement 12
Description		Book Value		Fair Market Value
Corporate Bonds - See Attached		1,851,797.		1,851,797.
Total to Form 990-PF, Part II, line 10c		1,851,797.		1,851,797.

Form 990-PF		Other Investments		Statement 13
Description	Valuation Method	Book Value		Fair Market Value
Mutual Funds - See Attached	COST	1,936,470.		1,936,470.
Total to Form 990-PF, Part II, line 13		1,936,470.		1,936,470.

Form 990-PF		Other Assets		Statement 14
Description	Beginning of Yr Book Value	End of Year Book Value		Fair Market Value
Gifts of Future Interest	368,270.	354,831.		354,831.
Beneficial Interest in Perpetual Trusts	2,390,608.	2,266,534.		2,266,534.
To Form 990-PF, Part II, line 15	2,758,878.	2,621,365.		2,621,365.

Form 990-PF

Part VIII - List of Officers, Directors
Trustees and Foundation Managers

Statement 15

Name and Address	Title and Avrg Hrs/Wk	Compen- sation	Employee Ben Plan Contrib	Expense Account
Rev. Allen Ewing Merrill 97 India Street Portland, ME 04101	Executive Director 40.00	50,000.	14,304.	0.
Robert Grove-Markwood 97 India Street Portland, ME 04101	Past Executive Director 40.00	55,374.	12,084.	0.
Helen Scalia 97 India Street Portland, ME 04101	Board Chair 1.00	0.	0.	0.
Debra L. Coyman 97 India Street Portland, ME 04101	Treasurer 1.00	0.	0.	0.
Paul Shupe 97 India Street Portland, ME 04101	Secretary 1.00	0.	0.	0.
Erica Asch 97 India Street Portland, ME 04101	Trustee 1.00	0.	0.	0.
John Edgerton 97 India Street Portland, ME 04101	Trustee 1.00	0.	0.	0.
James Gertmenian 97 India Street Portland, ME 04101	Trustee 1.00	0.	0.	0.
Elizabeth Parsons 97 India Street Portland, ME 04101	Trustee 1.00	0.	0.	0.
Alex Shea Will 97 India Street Portland, ME 04101	Trustee 1.00	0.	0.	0.

Totals included on 990-PF, Page 6, Part VIII

105,374.	26,388.	0.
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General Explanation

Statement 16

Form/Line Identifier

Form 990-PF, Part II, Line 14:

Explanation:

Section 1.263(a)-3(n) Election:

Bangor Theological Seminary
97 India Street
Portland, ME 04101
EIN 01-0211484

Bangor Theological Seminary is electing to capitalize repair and maintenance costs under Regulation Section 1.263(a)- 3(n).

General Explanation

Statement 17

Form/Line Identifier

Form 990-PF, Item G, Amended Return Explanation:

Explanation:

The 2019 Form 990-PF is being amended pursuant to Notice 2004-35. The amount of income related to trust distributions on line 4 of the originally filed return is \$104,481. The amount has been removed from line 4 of the net investment income column resulting in a decrease of net investment income tax and related underpayment of estimated tax penalties of \$2,153.

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 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.

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.

Type or print	Name of exempt organization or other filer, see instructions. Bangor Theological Seminary	Taxpayer identification number (TIN) 01-0211484
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. 97 India Street	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Portland, ME 04101	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	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

Allen Ewing-Merrill

- The books are in the care of ▶ **97 India Street - Portland, ME 04101**
Telephone No. ▶ **207-774-5212** 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 May 17, 2021, 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 JUL 1, 2019, and ending JUN 30, 2020.

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-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	9,000.
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 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	\$	9,000.

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