See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

EXTENSION TO 11/16/09

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2008

For calendar year 2008, or tax year beginning , and ending

G Check all that apply: ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: PRIOR FAMILY FOUNDATION

Number and street (or P O box number if mail is not delivered to street address): P O BOX 12030

Room/suite:

City or town, state, and ZIP code: ST THOMAS VI 00801-5030

A Employer identification number: 20-6975076

B Telephone number (see page 10 of the instructions): (340) 775-1555 EXT 245

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here ▶ ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 12,083,040

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions).)

		(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 (attach schedule)	0			
	2 Check ▶ ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	66	66		
	4 Dividends and interest from securities	309,125	309,125		
	5 a Gross rents		0		
	b Net rental income or (loss) 0				
	6 a Net gain or (loss) from sale of assets not on line 10	0			
	b Gross sales price for all assets on line 6a 0				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10 a Gross sales less returns and allowances 0				
	b Less Cost of goods sold 0				
	c Gross profit or (loss) (attach schedule)	0			
	11 Other income (attach schedule)	0	0	0	
	12 Total. Add lines 1 through 11	309,191	309,191	0	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16 a Legal fees (attach schedule)	10,299	0	0	0
	b Accounting fees (attach schedule)	7,500	0	0	0
	c Other professional fees (attach schedule)	0	0	0	0
	17 Interest	129	129		
	18 Taxes (attach schedule) (see page 14 of the instructions)	0	0	0	0
	19 Depreciation (attach schedule) and depletion	0	0	0	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	237	237	0	0
	24 Total operating and administrative expenses. Add lines 13 through 23	18,165	366	0	0
	25 Contributions, gifts, grants paid	429,050			429,050
	26 Total expenses and disbursements. Add lines 24 and 25	447,215	366	0	429,050
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-138,024			
	b Net investment income (if negative, enter -0-)		308,825		
	c Adjusted net income (if negative, enter -0-)			0	

SCANNED JAN 12 2011

RECEIVED JAN 10 2011 IRS-OSC OGDEN, UT

914-19

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	1,605,064	1,462,540	1,462,540
	3 Accounts receivable ▶ 0			
	Less: allowance for doubtful accounts ▶ 0	0	0	0
	4 Pledges receivable ▶ 0			
	Less: allowance for doubtful accounts ▶ 0	0	0	0
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	500	500
	7 Other notes and loans receivable (attach schedule) ▶ 0			
	Less: allowance for doubtful accounts ▶ 0	0	0	0
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments—U S and state government obligations (attach schedule)	0	0	0
	b Investments—corporate stock (attach schedule)	9,206,000	9,206,000	10,620,000
	c Investments—corporate bonds (attach schedule)	0	0	0
	11 Investments—land, buildings, and equipment basis ▶ 0			
	Less: accumulated depreciation (attach schedule) ▶ 0	0	0	0
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	0	0	0
	14 Land, buildings, and equipment: basis ▶ 0			
	Less: accumulated depreciation (attach schedule) ▶ 0	0	0	0
	15 Other assets (describe ▶)	0	0	0
	16 **Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	10,811,064	10,669,040	12,083,040
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons	1,943	1,943	
	21 Mortgages and other notes payable (attach schedule)	0	0	
	22 Other liabilities (describe ▶)	0	0	
	23 **Total liabilities** (add lines 17 through 22)	1,943	1,943	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	10,809,121	10,667,097	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances** (see page 17 of the instructions)	10,809,121	10,667,097	
	31 **Total liabilities and net assets/fund balances** (see page 17 of the instructions)	10,811,064	10,669,040	

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 30 (must agree with end-of-year figure reported on prior year's return)	1	10,809,121
2	Enter amount from Part I, line 27a	2	-138,024
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	10,671,097
5	Decreases not included in line 2 (itemize) ▶ See attached statement	5	4,000
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	10,667,097

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , 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				
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	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e	0	0	0	0

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col. (j), if any
a	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e	0	0	0	0

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	0
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) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8	3	0

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 does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see page 18 of 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))
2007	542,338	13,895,719	0.039029
2006	57,500	10,342,339	0.005560
2005			0.000000
2004			0.000000
2003			0.000000

2	**Total** of line 1, column (d)	2	0.044589
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.022295
4	Enter the net value of noncharitable-use assets for 2008 from Part X, line 5	4	13,092,779
5	Multiply line 4 by line 3	5	291,904
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	3,088
7	Add lines 5 and 6	7	294,992
8	Enter qualifying distributions from Part XII, line 4	8	429,050

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 on page 18.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1 a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling letter. _____ (attach copy of ruling letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b	1	3,088	
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	3,088	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4		
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	3,088	
6	Credits/Payments:			
a	2008 estimated tax payments and 2007 overpayment credited to 2008 — 6a: 2,818			
b	Exempt foreign organizations—tax withheld at source — 6b:			
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 3,182			
d	Backup withholding erroneously withheld — 6d:			
7	Total credits and payments Add lines 6a through 6d	7	6,000	
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	0	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	0	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	2,912	
11	Enter the amount of line 10 to be: **Credited to 2009 estimated tax** ▶ 2,912 **Refunded** ▶	11	0	

Part VII-A Statements Regarding Activities

			Yes	No
1 a	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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	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.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ _____ (2) On foundation managers. ▶ $ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ _____			
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.*	2		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*	3		X
4 a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		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?	6	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*	7	X	
8 a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ VI			
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 *General Instruction G? If "No," attach explanation*	8b		
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 2008 or the taxable year beginning in 2008 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ GERTRUDE J PRIOR, TRUSTEE Telephone no. ▶ 340 775-1555 EXT.245

Located at ▶ 6450 ESTATE SMITH BAY ST THOMAS VI ZIP+4 ▶ 00802

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

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.

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐	☒
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐	☒
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐	☒
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐	☒
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐	☒
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐	☒
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? 1b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2008? 1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
a	At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008?	☐	☒
	If "Yes," list the years ▶ 20_____, 20_____, 20_____, 20_____		
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions.) 2b	N/A	
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20_____, 20_____, 20_____, 20_____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐	☒
b	If "Yes," did it have excess business holdings in 2008 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.)* 3b	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2008? 4b		X

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

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))?	☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)	☐ Yes ☒ 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?	☐ Yes ☒ 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 page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ ☐		5b	N/A
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? *If "Yes," attach the statement required by Regulations section 53 4945–5(d)*	☐ Yes ☐ No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *If you answered "Yes" to 6b, also file Form 8870.*		6b		X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(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
GERTRUDE J PRIOR P O BOX 12030 ST THOMAS VI 00801-5030	TRUSTEE 3 00	0	0	0
	.00	0	0	0
	.00	0	0	0
	.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). 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	.00	0	0	0
	.00	0	0	0
	.00	0	0	0
	.00	0	0	0
	.00	0	0	0

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 (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		0
		0
		0
		0
		0
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	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions 3	0
Total. Add lines 1 through 3 ▶	0

Part X **Minimum Investment Return** (All domestic foundations must complete this part Foreign foundations, see page 24 of the 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	11,685,000
b	Average of monthly cash balances	1b	1,606,661
c	Fair market value of all other assets (see page 24 of the instructions)	1c	500
d	**Total** (add lines 1a, b, and c)	1d	13,292,161
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	13,292,161
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	199,382
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	13,092,779
6	**Minimum investment return.** Enter 5% of line 5	6	654,639

Part XI **Distributable Amount** (see page 25 of the 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	654,639
2a	Tax on investment income for 2008 from Part VI, line 5	2a	3,088		
b	Income tax for 2008. (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	3,088
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	651,551
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	651,551
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	651,551

Part XII **Qualifying Distributions** (see page 25 of the 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	429,050
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	429,050
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 (see page 26 of the instructions)	5	3,088
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	425,962

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				651,551
2 Undistributed income, if any, as of the end of 2007.				
a Enter amount for 2007 only			378,493	
b Total for prior years. 20 ____, 20 ____, 20 ___		0		
3 Excess distributions carryover, if any, to 2008.				
a From 2003 NONE				
b From 2004 NONE				
c From 2005 NONE				
d From 2006 NONE				
e From 2007 NONE				
f Total of lines 3a through e	0			
4 Qualifying distributions for 2008 from Part XII, line 4: ► $ 429,050				
a Applied to 2007, but not more than line 2a			378,493	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2008 distributable amount				50,557
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2008	0			0
(If an amount appears in column (d), the same amount must be shown in column (a).)				
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				
d Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions		0		
e Undistributed income for 2007. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2008. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2009				600,994
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2003 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9 **Excess distributions carryover to 2009.** Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9:				
a Excess from 2004	0			
b Excess from 2005	0			
c Excess from 2006	0			
d Excess from 2007	0			
e Excess from 2008	0			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

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 2008, 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	Prior 3 years			(e) Total
	(a) 2008	(b) 2007	(c) 2006	(d) 2005	
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	0	0	0		0
b 85% of line 2a	0	0	0	0	0
c Qualifying distributions from Part XII, line 4 for each year listed	0	0	0		0
d Amounts included in line 2c not used directly for active conduct of exempt activities					0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	0	0	0	0	0
3 Complete 3a, b, or c for the alternative test relied upon: a "Assets" alternative test—enter: (1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	0	0	0		0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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 page 27 of the 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. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

GERTRUDE J PRIOR P O BOX 12030 ST THOMAS VI 00801 340 775-1555 EXT 245

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

LETTERS DESCRIBING THE NATURE AND PURPOSE OF THE REQUEST ARE SUFFICIENT

c Any submission deadlines:

NONE

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

NONE

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*				
COLLEGE OF THE HOLY CROSS 1COLLEGE STREET WORCESTER MA 01610			ART EXHIBIT	20,000
COMMUNITY FOUNDATION OF THE VI 30DRONNINGENS GADE ST THOMAS VI 00802			ANNUAL FUND	10,000
826NYC 872 FIFTH AVENUE BROOKLYN NY 11215			GENERAL FUNDS	1,000
ST THOMAS HISTORICAL TRUST P O BOX 6707 ST THOMAS VI 00804			HASSEL ISLAND RESTO	30,000
KNEISEL HALL CHAMBER MUSIC FESTIVAL P O BOX648 BLUE HILL ME 04614			DORMITORY CONSTRU	20,000
COMMUNITY FOUNDATION OF THE VI 30 DRONNINGENS GADE ST THOMAS VI 00802			SCHOLARSHIP FUND	5,000
HARTFORD SEMINARY 77 SHERMAN STREET HARTFORD CT 06105-2260			ANNUAL FUND	1,000
COMMUNITY FOUNDATION OF THE VI 30 DRONNINGENS GADE ST THOMAS VI 00802			RWANDA PROJECT	5,000
THE FORUM P O BOX 12030 ST THOMAS VI 00801			GENERAL FUND	4,500
HUMANE SOCIETY OF ST THOMAS P O BOX 8150 ST THOMAS VI 00801			ANIMAL CAMP	100,000
UJCC OF HEWBREW CONG OF ST THOMAS P O BOX 266 ST THOMAS VI 00804			GENERAL FUND	5,000
THE FORUM P O BOX 12030 ST THOMAS VI 00801			GENERAL FUND	15,000
UNIVERSITY OF THE VIRGIN ISLANDS 2 JOHN BREER'S BAY ST THOMAS VI 0080			ANNUAL FUND	5,000
KIDSCOPE 1826 KONGENS GADE SUITE 7 ST THOMAS VI 008			GENERAL FUND	5,000
KNEISEL HALL CHAMBER MUSIC FESTIVAL P O BOX 648 BLUE HILL ME 04614			FUNDRAISER EXPENSE	3,000
THE FORUM P O BOX 12030 ST THOMAS VI 00801			GENERAL FUND	500
Total ▶ 3a				429,050
b *Approved for future payment*				
				0
				0
				0
				0
				0
				0
				0
				0
				0
Total ▶ 3b				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See page 28 of the instructions)
1 Program service revenue:					
a		0		0	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
f		0		0	0
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	66	
4 Dividends and interest from securities			14	309,125	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory				0	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a		0		0	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
12 Subtotal Add columns (b), (d), and (e)		0		309,191	0
13 Total. Add line 12, columns (b), (d), and (e)				13	309,191

(See worksheet in line 13 instructions on page 28 to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See page 28 of the instructions.)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of.			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions.			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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 or fiduciary) is based on all information of which preparer has any knowledge

Sign Here

Gertrude G Prior — Signature of officer or trustee — Date 12/20/10 — TRUSTEE — Title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☒	Preparer's identifying number (see Signature on page 30 of the instructions)
Henry Singer	12/20/2010		

Firm's name (or yours if self-employed), address, and ZIP code: HENRY SINGER CPA, 20 VESEY STREET SUITE 401, NEW YORK, NY 10007 — EIN ▶ — Phone no 212 619-0185

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
ANTILLES SCHOOL ☐ Person ☐ Business
Street
FRENCHMAN'S BAY
City | State | Zip code | Foreign Country
ST THOMAS | VI | 00802 |
Relationship | Foundation Status
Purpose of grant/contribution | Amount
THEATER CONSTUCTION | 50,000

Name
ANTILLES SCHOOL ☐ Person ☐ Business
Street
FRENCHMAN'S BAY
City | State | Zip code | Foreign Country
ST THOMAS | VI | 00802 |
Relationship | Foundation Status
Purpose of grant/contribution | Amount
ANNUAL CAMPAIGN | 1,500

Name
CAHS BAND BOOSTERS ☐ Person ☐ Business
Street
CHARLOTTE AMALIE H S
City | State | Zip code | Foreign Country
ST THOMAS | VI | 00802 |
Relationship | Foundation Status
Purpose of grant/contribution | Amount
TRIP TO PLAY AT INNAUGARATION | 1,500

Name
PISTARCKLE THEATER ☐ Person ☐ Business
Street
6672 ESTATE HARMONY
City | State | Zip code | Foreign Country
ST THOMAS | VI | 00802 |
Relationship | Foundation Status
Purpose of grant/contribution | Amount
GENERAL FUNDS | 500

Name
AMERICAN RED CROSS VI CHAPTER ☐ Person ☐ Business
Street
NISKY CENTER SUITE 222
City | State | Zip code | Foreign Country
ST THOMAS | VI | 00802 |
Relationship | Foundation Status
Purpose of grant/contribution | Amount
BOARD GIFT | 1,000

Name
COMMUNITY FOUNDATION OF THE VI ☐ Person ☐ Business
Street
30 DRONNINGENS GADE
City | State | Zip code | Foreign Country
ST THOMAS | VI | 00802 |
Relationship | Foundation Status
Purpose of grant/contribution | Amount
VI CANCER PATIENTS | 250

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
VI SAILING ASSOCIATION ☐ Person ☐ Business
Street

City	State	Zip code	Foreign Country
ST THOMAS	VI	0080	

Relationship | Foundation Status

Purpose of grant/contribution: MEMORIAL FOR CARLOS AGUILLAR — Amount: 300

Name
CATHOLIC CHARITIES OF VIRGIN ISLANDS ☐ Person ☐ Business
Street

City	State	Zip code	Foreign Country

Relationship | Foundation Status

Purpose of grant/contribution: GENERAL FUND — Amount: 5,000

Name
KNEISEL HALL CHAMBER MUSIC FESTIVAL ☐ Person ☐ Business
Street
P O BOX 648

City	State	Zip code	Foreign Country
BLUE HILL	ME	04614	

Relationship | Foundation Status

Purpose of grant/contribution: DORMITORY CONSTUCTION — Amount: 16,000

Name
COMMUNITY FOUNDATION OF THE VI ☐ Person ☐ Business
Street
30 DROMINGENS GADE

City	State	Zip code	Foreign Country
ST THOMAS	VI	00802	

Relationship | Foundation Status

Purpose of grant/contribution: FAMILY CONNECTIONS — Amount: 55,000

Name
CARRIBEAN CENTRAL AMERICAN ACTION ☐ Person ☐ Business
Street

City	State	Zip code	Foreign Country

Relationship | Foundation Status

Purpose of grant/contribution: GENERAL FUND — Amount: 10,000

Name
MISS VIRGIN ISLANDS ☐ Person ☐ Business
Street

City	State	Zip code	Foreign Country
ST THOMAS	VI	008	

Relationship | Foundation Status

Purpose of grant/contribution: SCHOLARSHIPS — Amount: 500

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name HUMANE SOCIETY OF ST STOMAS		☐ Person	☐ Business
Street P O BOX 8150			
City ST THOMAS	State VI	Zip code 00801	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution ANIMAL CAMPUS			Amount 57,500

Name		☐ Person	☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution			Amount 0

Name		☐ Person	☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution			Amount 0

Name		☐ Person	☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution			Amount 0

Name		☐ Person	☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution			Amount 0

Name		☐ Person	☐ Business
Street			
City	State	Zip code	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution			Amount 0

Line 16a (990-PF) - Legal Fees

	Name of organization or person providing service	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
		10,299	0	0	0
1	MARJORIE RAWLS ROBERTS, P.C.	10,299			
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 16b (990-PF) - Accounting Fees

		7,500	0	0	0
	Name of organization or person providing service	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	HENRY SINGER CPA	7,500			
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 23 (990-PF) - Other Expenses

		237	237	0	0
	Description	Revenue and expenses per books	Net investment income	Adjusted net income	Disbursements for charitable purposes
1	INVESTMENT FEE	237	237	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					

Part II, Line 6 (990-PF) - Receivables from Officers, Directors, Trustees and Other Disqualified Persons

			500	0	500	500			
	Borrower's Name	Title	Original Amount	Beginning Balance	Ending Balance	Ending FMV	Security Provided	Date of Note	Maturity Date
1	CORNELIUS B PRIOR JR	GRANTOR	500		500	500		10/31/2008	
2									
3									
4									
5									
6									
7									
8									
9									
10									

0

Repayment Terms	Interest Rate	Purpose of Loan	Consideration Description	Fair Market Value of Consideration
		GOODS AND SERVICES PORTION OF CONTRIBUTION		

Part II, Line 10b (990-PF) - Investments - Corporate Stock

			9,206,000	9,206,000	13,512,000	10,620,000
	Description	Num. shares/ face value	(a) Book value beg of year	(b) Book value end of year	FMV beg of year	(c) FMV end of year
1	ATLANTIC TELE NETWORK INC NEW	400,000	9,206,000	9,206,000	13,512,000	10,620,000
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

Part II, Line 20 (990-PF) - Loans from Officers, Directors, Trustees, Other Disqualified Persons

	Name of Lender	Title	1,943 Original Amount	1,943 Balance Due Beg of Year	1,943 Balance Due End of Year	Security Provided	Date of Note	Maturity Date	Repayment Terms
1	CORNELIUS B PRIOR JR	SUBSTANTIA	1,943	1,943	1,943	NONE	11/15/2007		
2									
3									
4									
5									
6									
7									
8									
9									
10									

Interest Rate	Purpose of Loan	Consideration Description	0 Fair Market Value of Consideration
	PAY EXCISE TAX DUE	NONE	

Part III (990-PF) - Changes in Net Assets or Fund Balances

Line 5 - Decreases not included in Part III, Line 2

1	2007EXCISE TAX	1	1,182
2	2008 ESTIMATED EXCISE TAX	2	2,818
3	Total	3	4,000

Exhibit 2

Form **2848**
(Rev. March 2004)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only
Received by.
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: *Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address	Social security number(s)	Employer identification number
Gertrude J. Prior, Trustee **Prior Family Foundation** **P.O. Box 12030, Charlotte Amalie** **St. Thomas, VI 00801**		**20 : 6975076**
	Daytime telephone number **(340) 775-1555**	Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. / Telephone No. / Fax No. / Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Marjorie Rawls Roberts, Esq. **One Hibiscus Alley** **St. Thomas, VI 00802**	**2606-27030R** **340-776-7235** **340-776-7951**
Travis Wright, Esq. **c/o Marjorie Rawls Roberts PC** **One Hibiscus Alley, St. Thomas, VI 00802**	**340-776-7235** **340-776-7951**
Michele Hyndman, Esq. **c/o Marjorie Rawls Roberts PC** **One Hibiscus Alley, St. Thomas, VI 00802**	**0307-01766R** **340-776-7235** **340-776-7951**

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Tax Exempt	**990-PF**	**2006, 2007 & 2008**

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific uses not recorded on CAF.** . . . . . ▶ ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: .....

.....

.....

.....

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

7 **Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

a If you also want the second representative listed to receive a copy of notices and communications, check this box ▶ ☐

b If you do not want any notices or communications sent to your representative(s), check this box ▶ ☐

8 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 **Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature	Date	Title (if applicable)
Gertrude J. Prior	6/29/10	Trustee

Print Name	PIN Number	Print name of taxpayer from line 1 if other than individual
Gertrude J. Prior	☐☐☐☐☐	Prior Family Foundation

Signature	Date	Title (if applicable)

Print Name	PIN Number
	☐☐☐☐☐

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the Instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
d Officer—a bona fide officer of the taxpayer's organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a–h)	Jurisdiction (state) or identification	Signature	Date
a	VI, CA		6/29/10
a	VI, OK		6/29/10
a	NY		6/29/10

Exhibit 1