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# **Return of Private Foundation**

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

OMB No 1545-0052

(The total of amounts in columns (b), (c), and (d) may not (a) involved and (b) terror (c) income (	
Section 4947(a)(1) nonexempt charable trust   Section 507(b)(1)(A), check in from part II, Analysts of Revenue and Expenses (The lotater of macrosis in columns (b), CA, and (c) many and increase (or Poss) from sale of assets not on line 10   10   10   10   10   10   10   10	
Number and street (or P O box number if mail is not delivered to street address) 230 SALLY GILREATH ROAD  City or town, state, and ZiP code TRAVELERS REST, SC 29690  H Check type of organization	
Section 4947(a)(1) nonexempt charitable trust   Other taxable private foundation   Section 507(b)(1)(A), check h	
Number and street (or P O box number if mail is not delivered to street address)  230 SALLY GILREATH ROAD  City or town, state, and ZIP code  TRAVELERS REST, SC 29690  H. Check type of organization X Section 501(c)(3) exempt private foundation  Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation  From Part II, col. (c), line 16)  \$339,246. (Part I, column (c) must be on cash basis.)  Part I Analysis of Revenue and Expenses  1 Contributions, grifts, grants, etc. received  2 Check X X Interest on assungs and temporary  3 cash interest on assungs and temporary  4 Dividends and interest from securities  5 a Gross rents  b NA  Dividends and interest from securities  5 a Net gain or (loss) from sale of assets not on line 10  b Gross sales less returns  D Less Cost of goods sold  2 Check Support for (loss)  10 Check proposed on of officers, directors, trustees, etc  10 Check proposed on of officers, directors, trustees, etc  11 Check proposed on of officers, directors, trustees, etc  12 Total. Add lines 1 through 11  13 Compensation of officers, directors, trustees, etc  14 Other employee salarses and wages  15 Pension plans, employee benefits  Reversed Section 950-4763  City of town, state, and ZIP code  City of town, state, and ZIP code  City of organizations, check here  2 reversed foundation  If private foundation  If private foundation is, check here  2 check property of the sale of constant on status was term  under section 507(b)(1)(A), check here and attack computation  (c) Adjusted net in the under section 507(b)(1)(B), check here and attack section 507(b)(B), check	
Number and street (or PO box number if mail is not delivered to street address)  2 30 SALLY GILREATH ROAD  City or town, state, and ZIP code  TRAVELERS REST, SC 29690  H. Check type of organization	
City or town, state, and ZIP code  TRAVELERS REST, SC 29690  H Check type of organization  Section 4947(a)(1) nonexempt charitable trust  City or 10 year type of organization  Section 4947(a)(1) nonexempt charitable trust  Fair market value of all assets at end of year  (Irrom Part II, col. (c), line 16)  3 33 , 246. (Part I, column (c) must be on cash basis.)  Part 1 Analysis of Revenue and Expenses  1 Contributions, gifts, grants, etc., received  2 check XI if the foundation is no a 60-month te under section 507(b)(1)(8), check in necessarily equal the amounts in column (a)  1 Contributions, gifts, grants, etc., received  2 check XI if the foundation is no a 60-month te under section 507(b) (1)(b), check in necessarily equal the amounts in column (a)  1 Contributions gifts, grants, etc., received  2 check XI if the foundation is no a 60-month te under section 507(b) (1)(b), check in necessarily equal the amounts in column (a)  1 Contributions gifts, grants, etc., received  2 check XI if the foundation is not required to attach Sch 8 interest on assungs and temporary assungs and temporary  2 check TI in the foundation is not required to attach Sch 8 interest on assungs and temporary  3 class forces rents  4 Dividends and interest from securities  5 x 429 . 5 x 429 . 5 x 429 . STATE  5 a Gross rents  5 Not-term capital gain  9 Income modifications  10 a not short-term capital gain  9 Income modifications  10 a contributions gifts, grants, etc., received  2 x 5 x 5 x 431 . 13 Compensation of officers, directors, trustees, etc.  1 Contributions of officers, directors, trust	
TRAVELERS REST, SC 29690    Check type of organization   X   Section 501(c)(3) exempt private foundation	
H Check type of organization	nere 🕨
Section 4947(a)(1) nonexempt charitable trust	▶⊑
Fair market value of all assets at end of year (from Part II, col. (c), line 16)  \$ 339, 246. (Part I, column (d) must be on cash basis.)  Part 1 Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a)  1 Contributions, grits, grants, etc. received  2 Check X If the foundation is not required to attach Sch 8 interest on savings and temporary  4 Dividends and interest from securities  5 A 29 . 5, 429 . 5, 429 . STATE  5 Gross rents  b Net rental income or (loss)  6 Net gain or (loss) from sale of assets not on line 10 Gross alses price for all 14,504 . 7 Capital gain net income (more modifications and allowances to mine 6a modifications (loss) from sales price for all 14,504 . 7 Capital gain net income (more part IV, line 2)  8 Net short-term capital gain  9 Income modifications  103 Gross sales price for all 24,504 . 7 Capital gain net income (from Part IV, line 2)  8 Net short-term capital gain  9 Income modifications  103 Gross sales price for all 24,504 . 7 Capital gain net income (from Part IV, line 2)  8 Net short-term capital gain  9 Income modifications  103 Gross sales less returns  104 Capital gain net income (from Part IV, line 2)  8 Net short-term capital gain  9 Income modifications  105 Gross profit or (loss)  110 Other income  12 Total Add lines 1 through 11  4 A, 275 . 5, 431 .  13 Compensation of officers, directors, trustees, etc  14 Other employee salanes and wages  15 Pension plans, employee benefits	.est, ▶∟
Contributions, grifs, grants, etc., received   Check   Mills   Contributions, grifs, grants, etc., received   Check   Mills   Contributions and temporary   Cash interest on savings and temporary   Cash interest on savings and interest from securities   Contributions	inated
Sample   S	
Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (d)	
(The total of amounts in columns (b), (c), and (c) may not necessarily equal the amounts in column (a).  1 Contributions, gifts, grants, etc., received 2 Check ▶ X if the foundation is not required to attach Sch 8 interest on savings and temporary 3 can investments. 4 Dividends and interest from securities 5 a Gross rents b Net rental income or (loss) 6a Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all 14,504. 7 Capital gain net income (from Part IV, line 2) 8 Net short-term capital gain 9 Income modifications Gross sales less returns and allowances b Less Cost of goods sold c Gross profit or (loss) 11 Other income 12 Total. Add lines 1 through 11 13 Compensation of officers, directors, trustees, etc 14 Other employee salanes and wages 15 Pension plans, employee benefits	oursements
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2 Check X if the foundation is not required to attach Sch 8 3 can be interest on savings and temporary 4 Dividends and interest from securities 5 Gross rents b Net rental income or (loss) 6 Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all 14,504. 7 Capital gain net income (from Part IV, line 2) 8 Net short-term capital gain 9 Income modifications 10a and allowances b Less Cost of goods sold c Gross profit or (loss) 11 Other income 12 Total. Add lines 1 through 11 13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	<del></del>
A Dividends and interest from securities  5 a Gross rents b Net rental income or (loss)  6 a Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all 14,504.  7 Capital gain net income (from Part IV, line 2)  8 Net short-term capital gain 9 Income modifications Gross sales less returns 10a and allowances b Less Cost of goods sold c Gross profit or (loss)  11 Other income 12 Total. Add lines 1 through 11  4,275. 5,431.  13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	,
5a Gross rents b Net rental income or (loss)  6a Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all 14,504. 7 Capital gain net income (from Part IV, line 2) 8 Net short-term capital gain 9 Income modifications 10a and allowances b Less Cost of goods sold c Gross profit or (loss) 11 Other income 12 Total. Add lines 1 through 11 4,275. 5,431. 13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	<u></u>
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68 Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all 14,504.  7 Capital gain net income (from Part IV, line 2) 8 Net short-term capital gain 9 Income modifications Gross sales less returns 10a and allowances b Less Cost of goods sold c Gross profit or (loss) 11 Other income 12 Total. Add lines 1 through 11 4,275. 5,431.  13 Compensation of officers, directors, trustees, etc 14 Other employee salanes and wages 15 Pension plans, employee benefits	
B Gross sales price for all 14,504.  7 Capital gain net income (from Part IV, line 2)  8 Net short-term capital gain  9 Income modifications 10a Gross sales less returns and allowances  b Less Cost of goods sold c Gross profit or (loss) 11 Other income 12 Total. Add lines 1 through 11  4,275.  5,431.  13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	*****
8 Net short-term capital gain 9 Income modifications 10a around allowances b Less Cost of goods sold c Gross profit or (loss) 11 Other income 12 Total. Add lines 1 through 11 4,275. 5,431. 13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	<del></del>
8 Net short-term capital gain 9 Income modifications 10a around allowances b Less Cost of goods sold c Gross profit or (loss) 11 Other income 12 Total. Add lines 1 through 11 4,275. 5,431. 13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	<u>701 - </u>
9 Income modifications 10a arrows sales less returns and allowances b Less Cost of goods sold c Gross profit or (loss) 11 Other income 12 Total. Add lines 1 through 11 4,275. 5,431. 13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	101
b Less Cost of goods sold c Gross profit or (loss)  11 Other income 12 Total. Add lines 1 through 11  13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	1001
c Gross profit or (loss)  11 Other income  12 Total. Add lines 1 through 11  13 Compensation of officers, directors, trustees, etc  14 Other employee salaries and wages  15 Pension plans, employee benefits	
11 Other income 12 Total. Add lines 1 through 11 4,275. 5,431.  13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	
12 Total. Add lines 1 through 11 4,275. 5,431.  13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	·
13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits	<del></del>
14 Other employee salaries and wages 15 Pension plans, employee benefits	(
15 Pension plans, employee benefits	
(b)	
b Accounting fees STMT 3 2,150. 1,075.  c Other professional fees 17 Interest 18 Taxes STMT 4 40. 0.	
C Other professional fees	1,075
17 Interest	
E 18 Taxes . S.TMT 4 40 0	<del></del>
Ø 40 December and declarate	
19 Depreciation and depletion 20 Occupancy	
20 Occupancy 21 Travel, conferences, and meetings	<u> </u>
23 Other expenses	
[ 24 Total operating and administrative	
22 Printing and publications 23 Other expenses 24 Total operating and administrative expenses. Add lines 13 through 23 2, 190. 1,075.	1,075 14,000
25 Contributions, gifts, grants paid 14,000.	4,000
26 Total expenses and disbursements.  Add lines 24 and 25	15,075
22 Printing and publications 23 Other expenses 24 Total operating and administrative expenses. Add lines 13 through 23 25 Contributions, gifts, grants paid 26 Total expenses and disbursements. Add lines 24 and 25 27 Subtract line 26 from line 12 a Excess of revenue over expenses and disbursements  4	,
a Excess of revenue over expenses and disbursements <11,915.	
b Net investment income (if negative, enter -0-)  4,356.	
c Adjusted net income (if negative, enter -0-)	

57-6084896	P
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1 Cash - non-interest-bearing 1,395. 141.	Fair Market Value
- Submitted Stating	
2. Course and temporary each investments	141.
2 Savings and temporary cash investments	
3 Accounts receivable ►	
Less: allowance for doubtful accounts	
4 Pledges receivable ►	
Less. allowance for doubtful accounts ▶	
5 Grants receivable	
disqualified persons	
7 Other notes and loans receivable	
Less: allowance for doubtful accounts	
8 Inventories for sale or use	
9 Prepaid expenses and deferred charges	<del></del>
10a investments - U S and state government obligations .	220 061
b Investments - corporate stock STMT 6 381, 382. 365, 721.	339,061.
c Investments - corporate bonds	
11 Investments - land, buildings, and equipment basis	
Less: accumulated depreciation	
12 Investments - mortgage loans	
13 Investments - other STMT 7 44. 44.	44.
14 Land, buildings, and equipment basis	
Less: accumulated deprecation	
15 Other assets (describe ▶ )	<del></del>
15 Other assers (describe >	
16 Total assets (to be completed by all filers) 382,821. 365,906.	339,246.
	337/2401
17 Accounts payable and accrued expenses	
18 Grants payable .	
g 19 Deferred revenue .	
Deterred revenue  Loans from officers, directors, trustees, and other disqualified persons  Mortgages and other notes payable	
21 Mortgages and other notes payable	
22 Other liabilities (describe >)	
23 Total liabilities (add lines 17 through 22) . 0 . 0 .	
Foundations that follow SFAS 117, check here	
and complete lines 24 through 26 and lines 30 and 31.	
9 24 Uprostricted	
25 Temporarily restricted 26 Permanently restricted Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.	
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	
27 Capital stock, trust principal, or current tunos  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  30 382,821.  365,906.	
Retained earnings, accumulated income, endowment, or other funds  382,821.  365,906.	
Retained earnings, accumulated income, endowment, or other funds  Retained earnings, accumulated income, endowment, or other funds  382,821. 365,906.	
2 30 Total net assets or fund balances 382,821. 365,906.	
31 Total liabilities and net assets/fund balances 382,821. 365,906.	
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)	382,821.
2 Enter amount from Part I, line 27a	<11,915.
	0.
•	370,906.
	5,000.
	365,906.
Total not about of faile balances at one of four time Triming and of the time to the time of t	orm <b>990-PF</b> (2010)

٠,		·							
Form 990-PF (2010) JOE Part IV Capital Gains a	F HAYES TRUST and Losses for Tax on I	nvestment	Income		<del> </del>	5	7-608	4896	Page 3
(a) List and descri	ibe the kind(s) of property sold (e.grehouse, or common stock, 200 sh	, real estate,		` P	How acquired - Purchase - Donation	(c) Date (mo , d	acquired lay, yr )	(d) Dat (mo , d	
1a 575 SHRS LOWES	COMPANIES INC					06/2	4/04	12/1	6/10
<u>b</u>	·								
c				ļ					
<u>d</u>									
<u>e</u>		110	<del></del>	<u> </u>		410		<u>L.</u>	<del></del> .
(e) Gross sales price	(f) Depreciation allowed (or allowable)		at or other basis expense of sale				iain or (loss s (f) minus	(g)	
a 14,504.			15,66	0.				<u> &lt;1</u>	,156.
b		<u> </u>							
<u>C</u>		<del> </del>	<del></del>						
<u>d</u>	<del> </del>	<del> </del>							
Complete only for accets chowing	agin in column (h) and owned by	the foundation	on 12/31/60			(I) Coino (C	`al /b\ aara		
(i) F.M V as of 12/31/69	(i) Adjusted basis (k) Excess of col (i) col			(I) Gains (Col. (h) gain minus ool. (k), but not less than -0-) or Losses (from col. (h))					
a		1						<1	,156.
b			<del></del>						<u>/ · · · · · · · · · · · · · · · · </u>
C									
đ									
е									
2 Capital gain net income or (net cap	ortal loss) { If gain, also enter -0	r in Part I, line )- in Part I, line	7 7 .	}	2			<1	,156.
Net short-term capital gain or (loss if gain, also enter in Part I, line 8, o if (loss), enter -0- in Part I, line 8	s) as defined in sections 1222(5) ai			}	3		N/A		
Part V Qualification U	nder Section 4940(e) for	Reduced	Tax on Net	Inv	estment In	come			
For optional use by domestic private									
f section 4940(d)(2) applies, leave th	· ·	• •							
Was the foundation liable for the secti f "Yes," the foundation does not quali			•	10d?	-			Yes	X No
	ach column for each year, see instr			es					
(a)  Base period years  Calendar year (or tax year beginnin	(b) Adjusted qualifying dis	stributions	Net value of no	(c) nchai	ntable-use asset	s	Distrit (col (b) div	(d) oution ratio rided by col	(c))
2009		4,001.			292,05		· · · · · · · · · · · · · · · · · · ·		47940
2008		5,206.			335,43	6.		.0	75144
2007		0.			430,83	0.		.0	00000
2006									
2005							·		
2 Total of line 1, column (d)						_2		.1	23084
3 Average distribution ratio for the 5 the foundation has been in existen	-	on line 2 by 5,	or by the number	of ye	ars 	. 3		.0	41028
4 Enter the net value of noncharitable	e-use assets for 2010 from Part X,	line 5 .				4		315	,901.

6

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.

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

8 Enter qualifying distributions from Part XII, line 4

12,961.

15,075.

44.

7 Add lines 5 and 6

5 Multiply line 4 by line 3

	990-PF (2010) JOE F HAYES TRUST 57-606			Page 4
	rt VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see	instr	uctio	ns)
1a	Exempt operating foundations described in section 4940(d)(2), check here   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 X and enter 1%			44.
	of Part I, line 27b			
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-)			0.
3	Add lines 1 and 2			44.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			0.
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-			44.
6	Credits/Payments.			
а	2010 estimated tax payments and 2009 overpayment credited to 2010 6a 6a			
b	Exempt foreign organizations - tax withheld at source . 6b			
C	Tax paid with application for extension of time to file (Form 8868)			
d	Backup withholding erroneously withheld 6d 6d			
7	Total credits and payments Add lines 6a through 6d . 7			0.
8	Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached 8			
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			44.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11	Enter the amount of line 10 to be Credited to 2011 estimated tax ▶ Refunded ▶ 11			
	rt VII-A Statements Regarding Activities			
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in		Yes	No
	any political campaign?	1a		X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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	<u> </u>	X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year			
	(1) On the foundation ▶ \$ 0 • (2) On foundation managers ▶ \$ 0 •			
е	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation			
	managers ▶ \$ 0 .	}		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2	<u></u>	X
	If "Yes," attach a detailed description of the activities.	1		
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or	1		
	bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3	<u> </u>	<u> </u>
4a	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	↓	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5	ļ	X
	If "Yes," attach the statement required by General Instruction T.	ļ		
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	ļ		
	remain in the governing instrument?	6	X	
7	Did the foundation have at least \$5,000 in assets at any time during the year?	7	X	ļ
	If "Yes," complete Part II, col. (c), and Part XV.	ŀ		
8a	Enter the states to which the foundation reports or with which it is registered (see instructions)	_		
	SC	-		
t	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 SEE STATEMENT 8	8b	<u> </u>	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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV	9	Щ	X
10		10	Щ.	X
	F	orm <b>99</b> 0	0-PF	(2010)

3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time

Form 4720, to determine if the foundation had excess business holdings in 2010.)

had not been removed from jeopardy before the first day of the tax year beginning in 2010?

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?

b If "Yes," did it have excess business holdings in 2010 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,

b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that

Х

X

3b

4a

Yes X No

N/A

during the year?

Form 990-PF (2010) JOE F HAYES TRUST			<u>57-60848</u>	90	Page 6
Part VII-B Statements Regarding Activities for Which F	orm 4720 May Be F	Required (continu	ued)	· · · · · · · · · · · · · · · · · · ·	<del></del>
5a During the year did the foundation pay or incur any amount to:					
(1) Carry on propaganda, or otherwise attempt to influence legislation (section			s X No		
(2) Influence the outcome of any specific public election (see section 4955), o	r to carry on, directly or indire	ectly,	[ <del>-</del>		
any voter registration drive?		- —	s X No		
(3) Provide a grant to an individual for travel, study, or other similar purposes		Ye	s X No		
(4) Provide a grant to an organization other than a charitable, etc., organization	n described in section				
509(a)(1), (2), or (3), or section 4940(d)(2)?			es X No		
(5) Provide for any purpose other than religious, charitable, scientific, literary,	or educational purposes, or f	for	- T		
the prevention of cruelty to children or animals?	•		es 🗴 No		
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify unc		in Regulations	27 / 2		1
section 53 4945 or in a current notice regarding disaster assistance (see instru			N/A	5b	
Organizations relying on a current notice regarding disaster assistance check h					
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption for	rom the tax because it mainta	ined			
expenditure responsibility for the grant?	•	I/A 🔲 Ye	es 🔲 No 📙	1	
If "Yes," attach the statement required by Regulations section 53.494			ļ	-	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to	pay premiums on	<b></b>	es X No		
a personal benefit contract?		Ye		_	x
b Did the foundation, during the year, pay premiums, directly or indirectly, on a p	ersonal benefit contract?		}	6b	1-^-
If "Yes" to 6b, file Form 8870.	haltas transporter = 0		s X No		
7a At any time during the tax year, was the foundation a party to a prohibited tax s		¥€	· · · · · · · · · · · · · · · · · · ·	7b	4
b If Yes, did the foundation receive any proceeds or have any net income attribution. Information About Officers, Directors, Trust	nable to the transaction/	nagere Highly		, 0 [	
Part VIII Information About Officers, Directors, Truston Paid Employees, and Contractors	ccs, roundation Ma	mayers, miyni)	7		
List all officers, directors, trustees, foundation managers and their	compensation.			<del>_</del>	
	(b) Title and average	(c) Compensation	(d) Contributions to employee benefit plans	(e) E	xpense nt, other
(a) Name and address	hours per week devoted to position	(If not paid, enter -0-)	and deferred compensation	accour	nt, other vances
		,			
				]	
SEE STATEMENT 9		0.	0.		0.
	-				
	-				
		ļ			
				1	
	<u> </u>	1 1111222	<u> </u>		
2 Compensation of five highest-paid employees (other than those inc		enter "NONE."	(d) Contributions to	(a) E	VDARCA
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week	(c) Compensation	(d) Contributions to employee benefit plans and deferred	accon	xpense nt, other
	devoted to position	<u> </u>	compensation	allov	vances
NONE	-	1			
		<del> </del>		<del> </del>	
	-				
		-		1	
	-				
		<del> </del>	<del> </del>	<del>                                     </del>	
	-			1	
	<u> </u>	<del> </del>		<del> </del>	
	-				
T.A. I ambas of allows and allows dro 000	1		<u> </u>	J	Ō
Total number of other employees paid over \$50,000					

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Part VIII Information About Officers, Directors, Trustees, Four Paid Employees, and Contractors (continued)	ndation Managers, Highly	
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		
		<del></del>
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 number of organizations and other beneficiaries served, conferences convened, research papers	statistical information such as the	Expenses
1 N/A	, produced, etc	
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 ye	ar on lines 1 and 2	Amount
1N/A		
2		
All other program-related investments. See instructions		

▶

Total. Add lines 1 through 3

P	Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations	ndations,	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	318,477. 2,235.
b	Average of monthly cash balances	1b	2,235.
	Fair market value of all other assets	10	
đ	Total (add lines 1a, b, and c)	1d	320,712.
е	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	320,712.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	4,811.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	315,901.
6	Minimum Investment return. Enter 5% of line 5	6	15,795.
P	Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and foreign organizations check here  and do not complete this part.)	d certain	
1	Minimum investment return from Part X, line 6	1	15,795.
2a	Tax on investment income for 2010 from Part VI, line 5		
b	Income tax for 2010 (This does not include the tax from Part VI)		
	Add lines 2a and 2b	2c	44.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	15,751.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	15,751.
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	15,751.
P	art XII Qualifying Distributions (see instructions)		
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		4- 4
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	<u> 1a </u>	15,075.
b	Program-related investments - total from Part IX-B	1b	<u> </u>
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		
а	Surtability 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	15,075.
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	44.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	15,031.
	Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation of 4940(e) reduction of tax in those years	ualifies for	the section

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI,		<del></del>	,	
line 7				15,751.
2 Undistributed income, if any, as of the end of 2010	· · · · · · · · · · · · · · · · · · ·		,	
a Enter amount for 2009 only			13,463.	
b Total for pnor years:	**- *-*** <sub>11</sub> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,
		0.		
3 Excess distributions carryover, if any, to 2010				
a From 2005				
b From 2006				
c From 2007				
d From 2008				
e From 2009				
f Total of lines 3a through e	0.1			
4 Qualifying distributions for 2010 from				
Part XII, line 4 ►\$ 15,075.				
a Applied to 2009, but not more than line 2a			13,463.	
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.			
, , , , ,		<u> </u>	, , , , , , , , , , , , , , , , , , ,	1,612.
d Applied to 2010 distributable amount  e Remaining amount distributed out of corpus	0.			
· [	0.	···.	.,	0.
5 Excess distributions carryover applied to 2010 (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:		,		
& 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 2009 Subtract line				
4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2010 Subtract				
lines 4d and 5 from line 1. This amount must				
be distributed in 2011				14,139.
7 Amounts treated as distributions out of				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
corpus to satisfy requirements imposed by				
section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005				
not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2011.				
Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2006			+	
b Excess from 2007			+	
c Excess from 2008				
d Excess from 2009		`		
e Excess from 2010				
				5000 DE (2010)

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Part XIV Private Operating I			I-A, question 9)	N/A	<u> </u>
1 a If the foundation has received a ruling					
foundation, and the ruling is effective f			. ▶ ∟	7 :	
<b>b</b> Check box to indicate whether the four		ng foundation described		4942(j)(3) or 4	942(j)(5)
2 a Enter the lesser of the adjusted net	Tax year	(5) 2000	Prior 3 years	(4) 2007	- (a) Total
income from Part I or the minimum	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
investment return from Part X for					
each year listed .					
<b>b</b> 85% of line 2a			· · · · · · · · · · · · · · · · · · ·	<del></del>	<del>                                       </del>
c Qualifying distributions from Part XII,				-	
line 4 for each year listed			<del> </del>		<del></del>
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 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)(8)(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			<u>l</u>		
Part XV Supplementary Info			if the foundation	n had \$5,000 or m	ore in assets
at any time during	the year-see the	instructions.)		<del></del>	····
1 Information Regarding Foundati					
a List any managers of the foundation w			tributions received by th	e foundation before the clo	ose of any tax
year (but only if they have contributed	more than \$5,000) (See s	section 507(a)(2) )			
NONE					
b List any managers of the foundation w other entity) of which the foundation h			(or an equally large port	tion of the ownership of a p	partnership or
••	as a 10 /0 or greater littere	Ji			
NONE		Och deckie ata D			
2 Information Regarding Contribu Check here ► X if the foundation the foundation makes gifts, grants, etc	only makes contributions	to preselected charitable	organizations and does		
a The name, address, and telephone nur	· · · · · · · · · · · · · · · · · · ·				· <del></del>
2 The hame, address, and telephone had	or the person to wife	applications on one of			
b The form in which applications should	be submitted and informa	tion and materials they s	hould include		
c Any submission deadlines:					
d Any restrictions or limitations on awar	ds, such as by geographic	al areas, charitable fields	, kinds of institutions, or	r other factors	
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3 Grants and Contributions Paid During the Year or Approved for Future Payment						
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of	Purpose of grant or contribution	Amount		
Name and address (home or business)	or substantial contributor	recipient				
a Paid duning the year NORTH GREENVILLE UNIVERSITY-JOYFUL SOUND PO BOX 1892 TIGERVILLE, SC 29688	N/A	1	THE MINISTRY OF JOYFUL SOUND	14,000.		
Total			<b>▶</b> 3a	14,000.		
b Approved for future payment						
NONE						
Total			<b>&gt;</b> 3b	0.		
<u> </u>						

## Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated	d business income	Exclu	ded by section 512, 513, or 514	(e)
entor gross amounts unioss utilerwise indicated	(a)	(b)	(C) Exclu-	(d)	Related or exempt
1 Program service revenue	Business code	Amount	sion	Amount	function income
a					
b					
c					
a				<del></del> -	
e	-		1	·	
g Fees and contracts from government agencies				<del></del> ,	
2 Membership dues and assessments	-	-			
3 Interest on savings and temporary cash	<del></del>				
Invotmente	1		14	2.	
4 Dividends and interest from securities	-		14	5,429.	<del></del>
••	ļ	<del></del>	1 1	J/42J •	
5 Net rental income or (loss) from real estate	<del> </del>				
a Debt-financed property	<del> </del>	·			
b Not debt-financed property	1	<del></del>		·	<u> </u>
6 Net rental income or (loss) from personal					
property					
7 Other investment income		<del></del>		<del></del>	
8 Gain or (loss) from sales of assets other				.1 156	
than inventory			18	<1,156.	<u> </u>
9 Net income or (loss) from special events	ļ				<u></u>
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c				· · · · · · · · · · · · · · · · · · ·	
d				·	
e					
12 Subtotal Add columns (b), (d), and (e)		0.		4,275.	0.
13 Total. Add line 12, columns (b), (d), and (e)				13 _	0. 4,275.
(See worksheet in line 13 instructions to verify calculations )				·····	<del></del>
Part XVI-B Relationship of Activities t	o the Acco	mplishment of Ex	emp	t Purposes	
Line No. Explain below how each activity for which income			contrib	uted importantly to the accor	mplishment of
the foundation's exempt purposes (other than	by providing fun	ids for such purposes).		<u></u>	
					<del></del>
				·	
					·
			_	<del> </del>	
		- <u>-</u>		<del></del> -	<del></del>
				<del></del>	
		<del>_</del>		<del></del>	
023621 12-07-10		<del></del>		<del></del>	Form <b>990-PF</b> (2010)
12-07-10					roini <b>330-PF</b> (2010)

Part XVII   Information Regarding Transfers To and Transactions and Relationships With Noncharitable	Exempt Organizations    Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(e) of the Code (other than section 501(e) 3) organizations or in section 527, estimp to political organizations?   Transfers from the reporting foundation to a noncharitable exempt organization of.   14(1)   14(1)   14(2)	Form 990	-PF (2010) JOE F	HAYES TRUST	•	57-	6084896	Pa	ige 13
Did the organization directly or indirectly angles in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)) organizations?  a Transfers from the reporting foundation to a nonchartable exempt organization of.  (1) Cash	1 bit the organization directly or indirectly angles in any of the following with any other organization discribed in section 501(c) of the Code (other than section 501(c)) organizations or in section 527, relating to political organizations?  1 Transfers from the reporting foundation to a noncharitable exempt organization of.  (1) Cash	Part )		_	and Transactions a	and Relationships With Nor	ncharitable	е	
the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?  2 Transfers from the reporting foundation to a noncharitable exempt organization of.  (1) Cash	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	1 Did			ing with any other organization	on described in section 501(c) of		Yes	No
a Transfers from the reporting foundation to a noncharifable exempt organization of.  (1) Cash	a Transfers from the reporting foundation to a noncharitable exempt organization of.  (1) Cash						ļ		
(1) Sales of assets to a nonchartable exampt organization (2) Porchassed sasets from a nonchartable exampt organization (3) Rental of facilities, equipment, or other assets (4) Reinhoursement arrangement, and the assets of the anomalies (5) Loans or loan guarantees (5) Loans or loan guarantees (6) Performance of services or membership or fundrasing solicitations (6) Performance of services or membership or fundrasing solicitations (6) Performance of services or membership or fundrasing solicitations (7) In an answer to any of the above is "its," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services received (a) Une no (b) Amount involved (c) Name of nonchartable exempt organization (d) the value of the goods, other assets, or services received (a) Une no (b) Amount involved (c) Name of nonchartable exempt organization (d) Description of transfers, barasactions, and sharing amangements in the services of transfers in the following schedules (a) Name of organization (b) Type of organization (c) Description of relationship  N/A  Under penaltees/ Polyay, I decisive that I yave exampled the interval in any transaction transfers, and bit to be best of my knowledge and belief, it is frue, correct, and completes/ polyay, I decisive that I yave exampled the reflection picture of the polyay o	(2) Other assets  1a(1)   1a(2)				-		}		1
(2) Other transactions.  (1) Sales of assets to an onccharatable exempt organization  (2) Purchases of assets from a noncharatable exempt organization  (3) Relate of facilities, equipment, or other assets  (4) Reimbursement arrangements  (5) Loans or loan guarantees  (6) Performance of services or membership or fundraising solicitations  (7) Performance of services or membership or fundraising solicitations  (8) Performance of services or membership or fundraising solicitations  (8) Performance of services or membership or fundraising solicitations  (9) Performance of services or services services  (1) Une no (1) Amount involved (2) Hame of noncharitable exempt organization (4) Description of relationship  (2) Une no (1) Amount involved (2) Hame of noncharitable exempt organization (4) Description of relationship  N/A  (3) Under pomitties, of papery, I decider that I give exempted this relation, including accompanying sciencides and statements, and to the best of my knowledge and belief, it is true, correct, and complete frequency or the services of	(2) Other transactions (1) Sales of assets to an anoncharitable exempt organization (2) Purchases of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets (4) Reimbursement arrangements (5) Loans or loan guaranties (5) Loans or loan guaranties (6) Performance of services or membership or fundrassing solicitations (7) Entirely organization (8) It 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 geven by the reporting fundation. If the fundation neceived less than fair market value in any transaction or shaning arrangement, show in column (g) the value of the goods, other assets, or services necessity (a) Line no (b) Amount involved (c) Name of noncharitable exempt organization (d) Description of treatiens, transactions, and sharing arrangements  2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organization (d) Description of treatiens, transactions, and sharing arrangements  N/A  2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organization (a) Line no (b) Amount involved (c) Name of noncharitable exempt organization (d) Description of relationship  N/A  (a) Line no (b) Amount involved (c) Name of noncharitable exempt organization (d) Description of relationship  N/A  (b) Type of organization (c) Description of relationship  N/A  C) Description of relationship  Line (c) Description of relationship  N/A  Line of noncharitable exempt organization (d) Description of relationship  Line of noncharitable exempt organization (d) Description of relationship  Line of noncharitable exempt organization (d) Description of relationship  Line of noncharitable exempt organization (d) Description of relationship  Line of noncharitable exempt organization (d) Description of relationship  Line of noncharitable exempt organization (d) Description of relationship  Line of						1a(1)		Х
10 States of assets to an onchardable exempt organization (1) Sales of assets to an onchardable exempt organization (2) Purchases of assets from a nonchardable exempt organization (3) Rental of facilities, equipment, or other assets (4) Reimbursement arrangements (5) Loans or loan guarantes (6) Performance of services or membership or fundraising solicitations (7) Enformance of services or membership or fundraising solicitations (8) Leans or loan guarantes (9) 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 on (b) Amount involved (c) hame of noncharitable exempt organization (d) Description of relationship managements  (a) Name of organization (b) Amount involved (c) hame of organization (d) Type of organization (e) Description of relationship  (a) Name of organization (b) Type of organization (c) Description of relationship  (c) Description of relationship  (d) Type of organization (e) Description of relationship  (e) Description of relationship  (f) Type of organization (g) Type of organization (highly purpose to any knowledge and belief, it is bus, correct, and complete description of organization or organization organizatio	b Other transactions.  (1) Sales of assets to a noncharitable exempt organization (2) Purchases of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets (4) Reimbursement arrangements (5) Loans or loan guarantees (6) Performance of services or membership or fundrasing solicitations (7) Endournees of services or membership or fundrasing solicitations (8) Performance of services or membership or fundrasing solicitations (9) 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 preserved less than fair market value in any transaction or shaming 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  N / A  (a) Description of transfers, transactions, and sharing arrangements  Tyes  Trustree  Tries  T								X
(2) Purchases of assets from a noncharitable exempt organization  (3) Rental of facilities, equipment, or other assets  (4) Reimbursement arrangements  (5) Loans or loan guarantees  (6) Performance of services or membership or fundraising solicitations  (7) Exemplate 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 creaved less than fair market value in any transaction or sharing arrangement, some 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 insisten, transactions, and sharing arrangements  N/A  (a) Line no  (b) Amount involved  (c) Name of noncharitable exempt organization  (d) Description of insisten, transactions, and sharing arrangements  N/A  (a) If Yes, complete the following schedule  (a) Name of organization  (b) Type of organization  (c) Description of relationship  (c) Description of relationship  (d) Name of organization  (e) Description of relationship  (e) Description of relationship  (f) Title  Title  Finity per proper's name  Prepagir's signature  Prepagi	(2) Purchases of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets (4) Reimbursement arrangements (5) Loans or loan guarantees (5) Loans or loan guarantees (6) Performance of services or membership or fundratising solicitations (7) Exemplate the following schedule. Column (9) should always show the fair market value of the goods, other assets, or paid employees (8) Performance of services give mby the reporting foundation if the foundation received less than fair market value in any transaction or sharing arrangement, show in column (9) the value of the goods, other assets, or services received (3) Line no. (1) Amount involved (2) Line no. (3) Amount involved (4) Description of reactions, and charing arrangements (3) Line no. (4) Description of reactions, and charing arrangements (3) Line no. (4) Description of reactions, and charing arrangements (5) Line no. (6) Amount involved (6) Name of noncharitable exempt organizations (6) Description of relationship (7) Line no. (8) Amount involved (9) Amount involved (1) Amount involved (1) Amount involved (1) Amount involved (1) Amount involved (2) Line no. (3) Line no. (4) Description of relationship (6) Description of relationship (7) Line no. (8) Type of organizations (9) Type of organizations of complete following schedule. (9) Name of organization (1) Type of organizations of complete following schedules are all internation of which prepare to a my transactions, and charing arrangements are all internations of which prepare to as any transactions are all internations of which prepare to as any transactions and internations of which prepare to as any transactions.  TRUSTEE  Title  Print Type preparer's name  Preparer's signature  Prep						-		
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Sign   Under penalties of peauty, 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 of fiduciary is based on all information of which preparer has any knowledge.    Signature of officer or trustee   Date   TRUSTEE	b if "Yes," complete the following schedule  (a) Name of organization  (b) Type of organization  (c) Description of relationship  N/A  Under penalties of perury, 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 totaler than taken are or fiduciary) is based on all information of which preparer has any knowledge.  TRUSTEE  Title  Print/Type preparer's name  Preparer's signature  Date  Check if PTIN  Self- employed		-			zations described	Yes	X	7 No
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Signature of officer or trustee  Date  TRUSTEE  Title  Print/Type preparer's name  Preparer's signature  Paid  Apost Usuan  Rel LD  Print/Type preparer's name  Preparer's signature  Preparer's signature  Preparer's signature  Setf- employed	Here Signature of officer or trustee  Print/Type preparer's name Paid  Aprox llorum  Paid  Preparer's signature	٥.					and belief, it is tr	ue, corre	ct,
Signature of officer or trustee  Print/Type preparer's name  Preparer's signature  Preparer's signature  Date  Check if PTIN  Paid  Apost Usuan  Rel LD 1000 S/ // setf-employed	Signature of officer or trustee  Print/Type preparer's name  Preparer's signature  Preparer's signature  Date  Check if PTIN  Paid  Aprox llow  Referemployed		1. 100	d. House	1 1 1/1				
Print/Type preparer's name  Preparer's signature  Paid  Report   Check   if PTIN    Setf-employed	Print/Type preparer's name Preparer's signature Date, Check if PTIN  Paid Report Course Republication Self-employed	nere	Signature of officer or tro	uctoo 4			<del></del>		<del></del>
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		Paid		/ /					
Preparer / / / /	······································			mu I real	man liller	1/1/		-	
Use Only   Firm's name ► ELLIOTT DAVIS LLC/PLLC   Firm's EIN ►			1	IOTT DAVIS LLC	/PLLC	Firm's FIM			
Firm's address ► PO BOX 6286 Phone no 864-242-3370					_ <del></del>		54-242-	337	0
	GREENVILLE, SC 29606-6286				960 <u>6-6</u> 286				

#### **JOE F. HAYES TRUST**

TIN: 57-6084896

**TAX YEAR ENDING: DECEMBER 31, 2010** 

# **EXHIBIT I – ATTACHMENT TO FORM 990-PF, PART XII, LINE 3b**

THE FOLLOWING IS A LIST OF THE DISTRIBUTABLE AMOUNTS DETERMINED UNDER IRC SEC. 4942(d) FOR ALL PAST TAX YEARS IN THE TAXPAYER'S START UP PERIOD (FULL PAYMENT PERIOD IS NOT APPLICABLE).

TAX YEAR	DISTRIBUTABLE AMOUNT
2007	21,463
2008	16,728
2009	14,563

### **JOE F. HAYES TRUST**

TIN: 57-6084896

**TAX YEAR ENDING: DECEMBER 31, 2010** 

### EXHIBIT II – ATTACHMENT TO FORM 990-PF, PART XII, LINE 3b

THE FOLLOWING IS A LIST OF THE ACTUAL PAYMENTS IN CASH OR ITS EQUIVALENT FOR EXEMPT PURPOSES DURING EACH TAX YEAR IN THE TAXPAYER'S START UP PERIOD (FULL PAYMENT PERIOD IS NOT APPLICABLE).

TAX YEAR	CASH PAYMENTS
2007	-0-
2008	250 (Plus \$25,000 set aside to be distributed within 5 years)
2008 SET ASIDE PAID IN 2009	10,000
2008 SET ASIDE PAID IN 2010	5,000
2009	14,041
2010	15,075

						<del></del>	<del></del>
FORM 990-PF INTEREST ON SAVI	INGS AN	ND TEM	PORARY C	ASH IN	NVESTMENTS	STATEMENT	1
SOURCE			-			AMOUNT	
WELLS FARGO ADVISORS							2.
TOTAL TO FORM 990-PF, PART I,	, LINE	3, co	LUMN A				2.
FORM 990-PF DIVIDENT	OS AND	INTER	EST FROM	SECUE	RITIES	STATEMENT	2
SOURCE		GROSS	AMOUNT		ITAL GAINS IVIDENDS	-COLUMN (A	)
WELLS FARGO ADVISORS	_	<del></del>	5,429.		0.	5,4	29.
TOTAL TO FM 990-PF, PART I, I	LN 4 =		5,429.		0.	5,4	29.
FORM 990-PF	ACC	COUNTI	NG FEES		- <u></u>	STATEMENT	3
DESCRIPTION	EXPE		(B) NET INV MENT INC		(C) ADJUSTED NET INCOM		
ACCOUNTING & TAX PREP		2,150.	1	,075.		1,0	75.
TO FORM 990-PF, PG 1, LN 16B	2	2,150.	1	,075.		1,0	75.
FORM 990-PF		TAX	ES	<del></del>		STATEMENT	4
DESCRIPTION	EXPE	A) NSES BOOKS	(B) NET INV MENT IN	EST-			
EXCISE TAX BASED ON INVESTMENT INCOME		40.		0.			0.
TO FORM 990-PF, PG 1, LN 18		40.		0.			0.

T ASSETS OR F	UND BALANCES	STATEMENT	5
		AMOUNT	
D IN 2010		5,0	00.
5		5,00	00.
PORATE STOCK		STATEMENT	6
	BOOK VALUE	FAIR MARKE	г
	11,744. 353,977.	13,09 325,90	
10B	365,721.	339,00	61.
INVESTMENTS		STATEMENT	7
VALUATION METHOD	BOOK VALUE	FAIR MARKE	r
COST	44.	4	44.
13	44.		44.
	ED IN 2010 E 5  PORATE STOCK S	D IN 2010  DORATE STOCK  BOOK VALUE  COCK 11,744. 353,977.  10B 365,721.  VALUATION METHOD BOOK VALUE  COST 44.	AMOUNT  5,0  5,0  5,0  CORATE STOCK  BOOK VALUE  BOOK VALUE  FAIR MARKET VALUE  COCK 11,744. 13,0 353,977. 325,9  10B 365,721. 339,0  COST  44.

### **EXPLANATION**

ATTORNEY GENERAL NO LONGER REQUIRES A COPY OF FORM 990-PF TO BE FILED TO IT.

FORM 990-PF		LIST OF OFFICERS, I		STAT	EMENT 9
NAME AND ADDRESS		TITLE AND AVRG HRS/WK	• • • • • • • • • • • • • • • • • • • •	EMPLOYEE BEN PLAN CONTRIB	
JOE F. HAYES TRAVELERS REST, SO	2	TRUSTEE/CHAIRI	PERSON 0.	0.	0.
ELEANOR S. HAYES TRAVELERS REST, SO	3	TRUSTEE 0.00	0.	0.	0.
JOE F. HAYES, JR TIGERVILLE, SC		TRUSTEE 0.00	0.	0.	0.
THOMAS R. HAYES TRAVELERS REST, SO	a	TRUSTEE 0.00	0.	0.	0.
DAVID C. HAYES MONROE, NC	_	TRUSTEE 0.00	0.	0.	0.
TOTALS INCLUDED OF	N 990-PF, PAG	GE 6, PART VIII	0.	0.	0.