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

2010

For calendar year 2010, or tax year beginning , and ending

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Name of foundation
JAMES STARR MOORE MEMORIAL FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)
3290 NORTHSIDE PKWY, STE 390

Room/suite

City or town, state, and ZIP code
ATLANTA GA 30327

A Employer identification number
58-6033190

B Telephone number (see page 10 of the instructions)
404-233-0560

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) ▶ $ 13,090,406

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).)

Section	Line	Description	(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)				
	2	Check ▶ ☒ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	47,677	47,677		
	4	Dividends and interest from securities	203,235	203,235		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	8,055			
	b	Gross sales price for all assets on line 6a 1,872,746				
	7	Capital gain net income (from Part IV, line 2)		8,055		
	8	Net short-term capital gain			0	
	9	Income modifications				
	10a	Gross sales less returns & allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) STMT 1	3,667			
	12	**Total.** Add lines 1 through 11	262,634	258,967	0	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) STMT 2	7,225			7,225
	c	Other professional fees (attach schedule) STMT 3	50,284	50,284		
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions) STMT 4	9,662	7,612		
	19	Depreciation (attach schedule) and depletion STMT 5	4,266			
	20	Occupancy	10,358			10,358
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (att sch) STMT 6	29,450	27,132		2,318
	24	**Total operating and administrative expenses.** Add lines 13 through 23	111,245	85,028	0	19,901
	25	Contributions, gifts, grants paid	472,500			472,500
	26	**Total expenses and disbursements.** Add lines 24 and 25	583,745	85,028	0	492,401
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-321,111			
	b	**Net investment income** (if negative, enter -0-)		173,939		
	c	**Adjusted net income** (if negative, enter -0-)			0	

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For Paperwork Reduction Act Notice, see page 30 of the instructions.

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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 (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1	Cash—non-interest-bearing	961,025	1,122,840	1,122,840
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ 9,531			
		Less: allowance for doubtful accounts ▶	7,524	9,531	9,531
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (att schedule) ▶			
		Less: allowance for doubtful accounts ▶ 0			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule) STMT 7	40,855	32,945	35,028
	b	Investments—corporate stock (attach schedule) SEE STMT 8	8,237,099	7,984,151	9,482,883
	c	Investments—corporate bonds (attach schedule) SEE STMT 9	1,358,239	1,414,169	1,423,041
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach sch) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule) SEE STATEMENT 10	1,049,299	773,559	1,011,891
	14	Land, buildings, and equipment basis ▶ 30,788			
		Less accumulated depreciation (attach sch) ▶ 25,596	9,457	5,192	5,192
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	11,663,498	11,342,387	13,090,406
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
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			
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	11,663,498	11,342,387	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	11,663,498	11,342,387	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	11,663,498	11,342,387	

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	11,663,498
2	Enter amount from Part I, line 27a	2	-321,111
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	11,342,387
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	11,342,387

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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	SEE WORKSHEET			
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				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	8,055
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	46,030

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))
2009	578,574	10,998,363	0.052605
2008	782,729	13,527,597	0.057862
2007	702,541	14,782,268	0.047526
2006	637,579	13,626,216	0.046791
2005	633,148	13,523,808	0.046817

2 Total of line 1, column (d)	2	0.251601
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	0.050320
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	12,192,474
5 Multiply line 4 by line 3	5	613,525
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,739
7 Add lines 5 and 6	7	615,264
8 Enter qualifying distributions from Part XII, line 4	8	492,401

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

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

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 ▶ ☐ and enter 1% of Part I, line 27b			1	3,479
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	3,479
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			4	0
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-			5	3,479
6	Credits/Payments:				
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	2,050		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments. Add lines 6a through 6d			7	2,050
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** ▶			9	1,429
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	
11	Enter the amount of line 10 to be: **Credited to 2011 estimated tax** ▶ **Refunded** ▶			11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	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
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? N/A	4b		
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	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ GA			
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	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 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

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Part VII-A Statements Regarding Activities (continued)

			Line	Yes	No
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 ▶ CHECKS & BALANCES INC Telephone no. ▶ 404-233-0560
3290 NORTHSIDE PKWY, STE 375
Located at ▶ ATLANTA GA ZIP+4 ▶ 30327

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 |

		Line	Yes	No
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

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.

				Line	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?	☐ Yes	☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes	☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes	☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes	☒ No			
	(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)?	☐ Yes	☒ No			
	(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.)	☐ Yes	☒ No			
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 22 of the instructions)?		N/A	1b		
	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 2010?		N/A	1c		
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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010?	☐ Yes	☒ No			
	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 22 of the instructions.)		N/A	2b		
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?	☐ Yes	☒ No			
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, Form 4720, to determine if the foundation had excess business holdings in 2010.)		N/A	3b		
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 2010?			4b		X

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

		Yes	No
5a	During the year did the foundation pay or incur any amount to:		
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ 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)? N/A **5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b**		X
	If "Yes" to 6b, file Form 8870.		
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No		
b	If Yes, did the foundation receive any proceeds or have any net income attributable to the transaction? N/A **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
SEE STATEMENT 11				

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				

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

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments (see page 24 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 N/A	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3 ▶	

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	10,206,458
b	Average of monthly cash balances	1b	996,913
c	Fair market value of all other assets (see page 25 of the instructions)	1c	1,174,775
d	**Total** (add lines 1a, b, and c)	1d	12,378,146
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e 0		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	12,378,146
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	185,672
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	12,192,474
6	**Minimum investment return.** Enter 5% of line 5	6	609,624

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	609,624
2a	Tax on investment income for 2010 from Part VI, line 5 2a 3,479		
b	Income tax for 2010. (This does not include the tax from Part VI.) 2b		
c	Add lines 2a and 2b	2c	3,479
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	606,145
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	606,145
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	606,145

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	492,401
b	Program-related investments—total from Part IX-B	1b	
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	492,401
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	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	492,401

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.

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Part XIII Undistributed Income (see page 26 of the instructions)

		(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1	Distributable amount for 2010 from Part XI, line 7				606,145
2	Undistributed income, if any, as of the end of 2010:				
a	Enter amount for 2009 only			471,658	
b	Total for prior years: 20____ , 20____ , 20____				
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				
4	Qualifying distributions for 2010 from Part XII, line 4: ▶ $ 492,401				
a	Applied to 2009, but not more than line 2a			471,658	
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d	Applied to 2010 distributable amount				20,743
e	Remaining amount distributed out of corpus				
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:**				
a	Corpus. Add lines 3f, 4c, and 4e Subtract line 5				
b	Prior years' undistributed income. Subtract line 4b from line 2b				
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				
e	Undistributed income for 2009 Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
f	Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				585,402
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 2005 not applied on line 5 or line 7 (see page 27 of the instructions)				
9	**Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a				
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				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, 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			
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see page 28 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).)

N/A

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.

N/A

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

N/A

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

N/A

c Any submission deadlines:

N/A

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

N/A

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 SEE STATEMENT 12				472,500
Total			▶ 3a	472,500
b Approved for future payment N/A				
Total			▶ 3b	

Form 990-PF (2010) JAMES STARR MOORE MEMORIAL 58-6033190 Page 12

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See page 28 of the instructions)
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	47,677	
4 Dividends and interest from securities			14	203,235	
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			18	8,055	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b FEDERAL TAX OVERPAYMENT			1	579	
c TIMBERVEST K-1			14	3,084	
d TIMBERVEST K-1 ROYALTIES			15	4	
e					
12 Subtotal. Add columns (b), (d), and (e)		0		262,634	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 262,634

(See worksheet in line 13 instructions on page 29 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 29 of the instructions)
N/A	

Form 990-PF (2010) JAMES STARR MOORE MEMORIAL 58-6033190 Page **13**

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

		Line	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
N/A			

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
N/A		

Sign Here

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

Starr Moore 5/11/11 TRUSTEE

Signature of officer or trustee Date Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
ANDREW W TALLANT	Andrew W. Tallant	5/9/11	

Firm's name ▶ TALLANT & ASSOCIATES, L.L.C. PTIN P00037521

Firm's address ▶ 6015 ATLANTIC BLVD., SUITE G Firm's EIN ▶ 58-2116488

NORCROSS, GA 30071 Phone no 770-447-9500

Form 990-PF

Capital Gains and Losses for Tax on Investment Income

2010

For calendar year 2010, or tax year beginning , and ending

Name
JAMES STARR MOORE MEMORIAL
FOUNDATION

Employer Identification Number
58-6033190

	(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)
(1)	CHARLES SCHWAB	P	VARIOUS	VARIOUS
(2)	CHARLES SCHWAB	P	VARIOUS	VARIOUS
(3)	ACACIA AGGRESSIVE HEDGE	P	VARIOUS	VARIOUS
(4)	SECTION 1256 - ST	P	VARIOUS	VARIOUS
(5)	SECTION 1256 - LT	P	VARIOUS	VARIOUS
(6)	PROSHARES ULTRASHORT GOLD	P	VARIOUS	VARIOUS
(7)	TIMBERVEST PARTNERS LP	P	VARIOUS	VARIOUS
(8)	SECURITIES LITIGATION	P	VARIOUS	VARIOUS
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

	(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)
(1)	318,881		262,333	56,548
(2)	1,222,329		1,326,749	-104,420
(3)	321,216		264,580	56,636
(4)			340	-340
(5)			511	-511
(6)			10,178	-10,178
(7)	6,543			6,543
(8)	3,777			3,777
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(1)				56,548
(2)				-104,420
(3)				56,636
(4)				-340
(5)				-511
(6)				-10,178
(7)				6,543
(8)				3,777
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
FEDERAL TAX OVERPAYMENT	$ 579	$	$
TIMBERVEST K-1	3,084		
TIMBERVEST K-1 ROYALTIES	4		
TOTAL	$ 3,667	$ 0	$ 0

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING SERVICES	$ 7,225	$	$	$ 7,225
TOTAL	$ 7,225	$ 0	$ 0	$ 7,225

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT MANAGEMENT SERVICES	$ 50,284	$ 50,284	$	$
TOTAL	$ 50,284	$ 50,284	$ 0	$ 0

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXCISE TAX	$ 2,050	$	$	$
FOREIGN TAXES	7,612	7,612		
TOTAL	$ 9,662	$ 7,612	$ 0	$ 0

Federal Statements

Statement 5 - Form 990-PF, Part I, Line 19 - Depreciation

Description: Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
FURNITURE & FIXTURES							
6/30/05	$ 27,714	$ 19,794	S/L	7	$ 3,960	$	$
IMPROVEMENTS							
12/29/04	3,074	1,536	S/L	10	306		
TOTAL	$ 30,788	$ 21,330			$ 4,266	$ 0	$ 0

Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
EXPENSES				
INDEMNIFICATION INSURANCE	2,103			2,103
STATE OF LOCAL FILING FEES	30			30
POSTAGE & COMPUTER EXPENSES	149			149
BANK CHARGES	36			36
TIMBERVEST PARTNER K1 ORDINAR	26,526	26,526		
TIMBERVEST PARTNER K1 PORTFOL	314	314		
POWERSHARES ULTRASHORT GOLD	207	207		
POWERSHARES DB DOLLAR K1	85	85		
TOTAL	$ 29,450	$ 27,132	$ 0	$ 2,318

Statement 7 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 40,855	$ 32,945	COST	$ 35,028
TOTAL	$ 40,855	$ 32,945		$ 35,028

Statement 8 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 8,237,099	$ 7,984,151	COST	$ 9,482,883
TOTAL	$ 8,237,099	$ 7,984,151		$ 9,482,883

Statement 9 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 713,610	$ 593,723	COST	$ 633,910
CHARLES SCHWAB-BOND FUNDS	644,629	820,446	COST	789,131
TOTAL	$ 1,358,239	$ 1,414,169		$ 1,423,041

Statement 10 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
ACAIA	$ 264,580	$	COST	$
TIMBERVEST	784,719	773,559	COST	1,011,891
TOTAL	$ 1,049,299	$ 773,559		$ 1,011,891

Federal Statements

Statement 11 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
STARR MOORE 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	CHAIRMAN/TRU	< 1.00	0	0	0
BARBARA M STEWART 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	SECR/TRUSTEE	< 1.00	0	0	0
EMILY REDWINE 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	TRUSTEE	< 1.00	0	0	0
SARA ARMOUR HEHIR 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	TRUSTEE	< 1.00	0	0	0
RICK FLINN 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	TRUSTEE	< 1.00	0	0	0

Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name / Address	Address / Relationship	Status	Purpose	Amount
ACTORS EXPRESS ATLANTA GA 30318	887 W MARIETTA ST N/A	PUBLIC	GENERAL OPERATIONS	2,000
AID ATLANTA INC ATLANTA GA 30309	1605 PEACHTREE ST N/A	PUBLIC	GENERAL OPERATIONS	1,000
ANIMAL RESCUE FOUNDATION MILLEDGEVILLE GA 31059	PO BOX 1032 N/A	PUBLIC	GENERAL OPERATIONS	1,000
ANSLEY PARK BEAUTIF FND ATLANTA GA 30309	126 17TH ST N/A	PUBLIC	GENERAL OPERATIONS	2,000
APPALSHOP INC WHITESBURG KY 41858	91 MADISON AVE N/A	PUBLIC	GENERAL OPERATIONS	2,000
ATLANTA BOTANICAL GARDENS ATLANTA GA 30309	1345 PIEDMONT AVE N/A	PUBLIC	GENERAL OPERATIONS	1,000
ATLANTA CHILDREN'S SHELTE ATLANTA GA 30308	607 PEACHTREE ST N/A	PUBLIC	GENERAL OPERATIONS	2,000
ATLANTA FULTON PUBLIC LIB ATLANTA GA 30303	1 MARGARET MITCHELL SQ N/A	PUBLIC	GENERAL OPERATIONS	1,000
ATLANTA FULTON ZOO ATLANTA GA 30315	800 CHEROKEE AVE N/A	PUBLIC	GENERAL OPERATIONS	2,000
ATLANTA GIRLS SCHOOL ATLANTA GA 30327	3254 NORTHSIDE PKWY N/A	PUBLIC	GENERAL OPERATIONS	50,000
ATLANTA INT'L SCHOOL ATLANTA GA 30305	2890 N. FULTON DR NE N/A	PUBLIC	GENERAL OPERATIONS	5,000
ATLANTA LYRIC THEATRE ATLANTA GA 30309	2221 PEACHTREE RD N/A	PUBLIC	GENERAL OPERATIONS	5,000
AUDITORY-VERBAL CTR. ATLANTA GA 30345	1901 CENTURY BLVD N/A	PUBLIC	GENERAL OPERATIONS	10,000
CAMP KUDZU, INC. SMYRNA GA 30082	577 CONCORD RD N/A	PUBLIC	GENERAL OPERATIONS	2,000
CHILDRENS HEALTHCARE ATLANTA GA 30329	1584 TULLIE CIR N/A	PUBLIC	GENERAL OPERATIONS	10,000
CTR. REPROD. RIGHTS NEW YORK NY 10005	120 WALL ST N/A	PUBLIC	GENERAL OPERATIONS	500
EARTH UNIVERSITY ATLANTA GA 30305	5 PIEDMONT CENTER N/A	PUBLIC	GENERAL OPERATIONS	20,000
EAST CAROLINA UNIVERSITY GREENVILLE NC 27858	310 ERWIN BLDG N/A	PUBLIC	GENERAL OPERATIONS	5,000

Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name / Address	Address / Relationship	Status	Purpose	Amount
FEMINIST WOMENS HEAL ATLANTA GA 30329	1924 CLIFF VALLEY WAY N/A	PUBLIC	GENERAL OPERATIONS	3,000
FRIENDS OF BULLOCH INC ROSWELL GA 30077	PO BOX 1309 N/A	PUBLIC	GENERAL OPERATIONS	500
GA COURT APPTD ADV. ATLANTA GA 30309	1776 PEACHTREE ST N/A	PUBLIC	GENERAL OPERATIONS	1,000
GRADY HEALTH FOUNDATION ATLANTA GA 30303	50 HURT PLAZA, STE 803 N/A	PUBLIC	GENERAL OPERATIONS	5,000
GREEN LIVING & ENERGY EDU KEY WEST FL 33041	PO BOX 754 N/A	PUBLIC	GENERAL OPERATIONS	1,000
GROUP 1 ACTING CO. NEW YORK NY 10108	PO BOX 898 N/A	PUBLIC	GENERAL OPERATIONS	28,000
HISTORIC OAKLAND FOUND ATLANTA GA 30312	248 OAKLAND AVENUE N/A	PUBLIC	GENERAL OPERATIONS	5,000
HOLLINS UNIVER CORP ROANOKE VA 24020	PO BOX 9629 N/A	PUBLIC	GENERAL OPERATIONS	2,500
HOSPICE FOUND. NY LIVERPOOL NY 13088	990 SEVENTH N ST N/A	PUBLIC	GENERAL OPERATIONS	1,000
INT'L PLAN PARENT. NEW YORK NY 10005	120 WALL ST N/A	PUBLIC	GENERAL OPERATIONS	2,500
LEE HARPER & DANCERS ATLANTA GA 30305	3080 E SHADOWLAWN AVE N/A	PUBLIC	GENERAL OPERATIONS	1,000
LITERACY ACTION ATLANTA GA 30303	100 EDGEWOOD AVE, STE 600 N/A	PUBLIC	GENERAL OPERATIONS	5,000
LITERACY VOLUNTEERS DECATUR GA 30030	246 SYCAMORE ST N/A	PUBLIC	GENERAL OPERATIONS	2,500
LOVETT SCHOOL-BREAK ATLANTA GA 30327	4075 PACES FERRY RD N/A	PUBLIC	GENERAL OPERATIONS	10,000
MEHER FUND INC. ATLANTA GA 30328	420 DALRYMPLE ROAD N/A	PUBLIC	GENERAL OPERATIONS	20,000
MIDTOWN ASSIST. CTR. ATLANTA GA 30308	30 PORTER PLACE N/A	PUBLIC	GENERAL OPERATIONS	25,000
PALM BEACH OPERA W PALM BEACH FL 33401	415 S OLIVE AVE N/A	PUBLIC	GENERAL OPERATIONS	500
PIEDMONT HOSP WOMEN ATLANTA GA 30309	1968 PEACHTREE RD N/A	PUBLIC	GENERAL OPERATIONS	10,000

Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name / Address	Address / Relationship	Status	Purpose	Amount
PIEDMONT HOSPITAL ATLANTA GA 30309	1968 PEACHTREE RD N/A	PUBLIC	GENERAL OPERATIONS	10,500
PIEDMONT PARK CONS. ATLANTA GA 30306	400 PARK DR N/A	PUBLIC	GENERAL OPERATIONS	1,900
PLAN PARENT GA ATLANTA GA 30303	75 PIEDMONT AVE N/A	PUBLIC	GENERAL OPERATIONS	500
PLAN PARENT OF SE ATLANTA GA 30303	75 PIEDMONT AVE, STE 800 N/A	PUBLIC	GENERAL OPERATIONS	80,000
PLAN PARENT S FL TC INC W. PALM BEACH FL 33409	2300 N FL MANGO RD N/A	PUBLIC	GENERAL OPERATIONS	6,000
PRINCETON PRO MUSICA PRINCETON NJ 08542	PO BOX 1313 N/A	PUBLIC	GENERAL OPERATIONS	600
PROJECT OPEN HAND ATLANTA GA 30324	176 OTTLEY DR N/A	PUBLIC	GENERAL OPERATIONS	12,000
RIALTO CTR. FOR ARTS ATLANTA GA 30301	PO BOX 2627 N/A	PUBLIC	GENERAL OPERATIONS	1,000
ROBT WOODRUFF ALLIA. ATLANTA GA 30309	1280 PEACHTREE ST N/A	PUBLIC	GENERAL OPERATIONS	25,000
ROBT WOODRUFF ARTS ATLANTA GA 30309	1280 PEACHTREE ST N/A	PUBLIC	GENERAL OPERATIONS	5,000
SR. CITIZEN SVCS ATLANTA GA 30318	1705 COMMERCE DR N/A	PUBLIC	GENERAL OPERATIONS	3,000
STUDY HALL INC ATLANTA GA 30315	PO BOX 6717 N/A	PUBLIC	GENERAL OPERATIONS	5,000
THEATRE COMM. GROUP NEW YORK NY 10018	520 EIGHTH AVE N/A	PUBLIC	GENERAL OPERATIONS	1,000
TREES ATLANTA ATLANTA GA 30316	225 CHESTER AVE N/A	PUBLIC	GENERAL OPERATIONS	2,000
UNIVERSITY OF GEORGIA ATHENS GA 30602	OFFICE OF DEV N/A	PUBLIC	GENERAL OPERATIONS	20,000
VISIT. NURSE HEALTH ATLANTA GA 30303	133 LUCKIE ST N/A	PUBLIC	GENERAL OPERATIONS	50,000
YOUNG WOMEN CHRIST. ATLANTA GA 30306	957 N. HIGHLAND AVE N/A	PUBLIC	GENERAL OPERATIONS	2,000
YOUTH PRIDE INC. ATLANTA GA 30307	1017 EDGEWOOD AVE N/A	PUBLIC	GENERAL OPERATIONS	2,000

Federal Statements

Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name / Address	Address / Relationship	Status	Purpose	Amount
TOTAL				472,500

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-11-01	01-25-10	4	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	3 80	0 00	3 70		-0 10
02-10-00	01-25-10	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	22 60	0 00	25 74		3 14
10-01-03	01-25-10	27	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	27 85	0 00	27 15		-0 70
03-10-03	01-25-10	191	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	197 80	0 00	191 13		-6 67
07-24-07	01-28-10	100 000	Ishares Msci Jpn Idx Fd Japan Index Fund	1,469 03		1,000 96		-468 07
07-24-07	01-28-10	4,356 000	Ishares Msci Jpn Idx Fd Japan Index Fund	63,991 06		43,602 00		-20,389 06
07-24-07	01-28-10	26,144 000	Ishares Msci Jpn Idx Fd Japan Index Fund	384,063 86		261,692 05		-122,371 81
02-11-09	01-28-10	8,000 000	Ishares Msci Jpn Idx Fd Japan Index Fund	66,168 95		80,077 13	13,908 18	
11-18-09	02-11-10	3,500 000	Powershs Db Us Dollar Tr Index Bullish Fun	80,329 95		82,590 35	2,260 40	
06-30-04	02-17-10	0 12	Acacia Aggressive Hedge Fund Series	65,885 80		74,097 25		8,211 45
06-30-04	02-17-10	0 17	Acacia Hedge Fund Series	93,719 62		70,688 34		-23,031 28
10-11-01	02-25-10	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	1 74	0 00	1 70		-0 04
02-10-00	02-25-10	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	22 74	0 00	25 90		3 16
10-01-03	02-25-10	27	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	27 98	0 00	27 28		-0 70
03-10-03	02-25-10	40	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	41 55	0 00	40 15		-1 40
07-11-03	03-17-10	8,000	Union Pac Corp 6 5%12 Nt Due 04/15/12 6 500% Due 04-15-12	9,188 00	-906 14	8,865 18		583 32
10-11-01	03-25-10	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	2 28	0 00	2 22		-0 06

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
02-10-00	03-25-10	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	22 89	0 00	26 07		3 18
10-01-03	03-25-10	3,342	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	3,427 54	0 00	3,341 63		-85 91
03-10-03	03-25-10	42	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	43 40	0 00	41 94		-1 46
06-30-04	04-16-10	0 04	Acacia Aggressive Hedge Fund Series	21,322 27		28,927 23		7,604 96
06-30-04	04-16-10	0 00	Acacia Hedge Fund Series	2,784 96		22,319 84		19,534 88
10-11-01	04-25-10	12	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	12 57	0 00	12 25		-0 32
02-10-00	04-25-10	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	22 76	0 00	25 92		3 16
10-01-03	04-25-10	22	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	23 08	0 00	22 50		-0 58
03-10-03	04-25-10	225	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	232 68	0 00	224 83		-7 85
10-11-01	05-25-10	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	2 28	0 00	2 22		-0 06
02-10-00	05-25-10	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	22 91	0 00	26 09		3 18
10-01-03	05-25-10	25	Fnma Pl 555806 5.098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	25 69	0 00	25 05		-0 64
03-10-03	05-25-10	43	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	44 28	0 00	42 79		-1 49
10-11-01	06-25-10	8	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	8 36	0 00	8 15		-0 21

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
02-10-00	06-25-10	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	23 05	0 00	26 25		3 20
10-01-03	06-25-10	23	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	23 32	0 00	22 74		-0 58
03-10-03	06-25-10	472	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	488 08	0 00	471 61		-16 47
10-11-01	07-25-10	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	2.43	0 00	2 37		-0 06
02-10-00	07-25-10	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	23 20	0 00	26 42		3 22
10-01-03	07-25-10	25	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	25 93	0 00	25 28		-0 65
03-10-03	07-25-10	518	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	535 84	0 00	517 76		-18 08
08-04-03	08-01-10	10,000	Northern States 4 75%10 Notes Due 08/01/10 4 750% Due 08-01-10	9,974 00	26 00	10,000 00		0 00
10-11-01	08-25-10	1	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	1 34	0 00	1 31		-0 03
02-10-00	08-25-10	27	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	23 35	0 00	26 59		3 24
10-01-03	08-25-10	1,243	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	1,274 98	0 00	1,243 02		-31 96
03-10-03	08-25-10	41	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	42 36	0 00	40 93		-1 43
06-30-04	08-31-10	0 05	Acacia Aggressive Hedge Fund Series	27,185 89		41,079 38		13,893 49
06-30-04	08-31-10	0 00	Acacia Hedge Fund Series	813 21		1,541 54		728 33
11-17-09	09-20-10	3,000 000	Wisdomtree Trust Chinese Yuan Fund	76,058 95		75,499 77	-559 18	

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-11-01	09-25-10	4	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	3 78	0 00	3 68		-0 10
02-10-00	09-25-10	26	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	22 66	0 00	25 81		3 15
10-01-03	09-25-10	21	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	21 66	0 00	21 12		-0 54
03-10-03	09-25-10	264	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0.391945400000 6 000% Due 03-01-33	272 82	0 00	263 62		-9 20
07-01-02	10-15-10	5,783 000	Spdr Dow Jones Reit	295,376 68		346,097 75		50,721 07
12-05-07	10-19-10	1,700 000	Spdr Barclays Cap Intl Treasury Bond Etf	91,904 39		103,109 95		11,205 56
10-11-01	10-25-10	4	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	4 19	0 00	4 08		-0 11
02-10-00	10-25-10	28	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	24 47	0 00	27 87		3 40
10-01-03	10-25-10	23	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	24 06	0 00	23 46		-0 60
03-10-03	10-25-10	41	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	42 47	0 00	41 04		-1 43
10-11-01	11-25-10	3	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	3 12	0 00	3 04		-0 08
02-10-00	11-25-10	27	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	23 79	0 00	27 10		3 31
10-01-03	11-25-10	21	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	21 89	0 00	21 34		-0 55
03-10-03	11-25-10	226	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	234 07	0 00	226 17		-7 90

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
03-13-09	11-26-10	75,000	Amer Express Bk 5 2%10 Notes Due 11/26/10 5 200% Due 11-26-10	73,125 00	1,875 00	75,000 00		0 00
12-02-03	12-15-10	5,000	Toyota Mtr Cred 4 35%10 Notes Due 12/15/10 4 350% Due 12-15-10	4,994 00	6 00	5,000 00		0 00
01-01-05	12-16-10	14 000	Ca Inc	0 00		337 82		337 82
02-23-10	12-16-10	6,750 000	Nighthawk Radiology Hldg	21,946 45		43,664 03	21,717 58	
02-06-08	12-23-10	15,000 000	Nighthawk Radiology Hldg	227,859 95		97,500 00		-130,359 95
02-24-10	12-23-10	5,700 000	Nighthawk Radiology Hldg	17,828 86		37,050 00	19,221 14	
10-11-01	12-25-10	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	1 71	0 00	1 67		-0 04
02-10-00	12-25-10	27	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	23 94	0 00	27 27		3 33
10-01-03	12-25-10	24	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	24 29	0 00	23 68		-0 61
03-10-03	12-25-10	445	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	460 10	0 00	444 58		-15 52
01-01-00	12-27-10	4,220.000	Ishares Tr Msci Eafe Fd Msci Eafe Index Fu	135,759 03		241,919 56		106,160 53
10-22-03	12-29-10	10,000	Viacom Inc 6 625%11 Sr Nt Due 05/15/11 6 625% Due 05-15-11	11,222 10	-1,161 15	10,234 80		173 85
03-03-04	12-29-10	10,000	Viacom Inc 6 625%11 Sr Nt Due 05/15/11 6 625% Due 05-15-11	11,383 90	-1,311 95	10,234 81		162 86
06-30-04	12-30-10	0 09	Acacia Aggressive Hedge Fund Series	50,640 38		77,189 34		26,548 96
06-30-04	12-30-10	0 00	Acacia Hedge Fund Series	2,227 97		5,372 70		3,144 73
TOTAL GAINS							57,107 30	249,050 50
TOTAL LOSSES							-559 18	-296,834 32
				1,855,133.95	**-1,472.24**	**1,862,426.00**	**56,548.12**	**-47,783.83**

TOTAL REALIZED GAIN/LOSS 8,764 29

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2010

Attachment Sequence No **67**

Name(s) shown on return: JAMES STARR MOORE MEMORIAL FOUNDATION

Identifying number: 58-6033190

Business or activity to which this form relates: INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	4,266

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27 5 yrs.	MM	S/L	
			27 5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	4,266
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

THERE ARE NO AMOUNTS FOR PAGE 2