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

2010

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

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 N. MCCOY FOUNDATION		A Employer identification number 75-2587034
Number and street (or P O box number if mail is not delivered to street address) 5001 DITTO LANE	Room/suite	B Telephone number (940) 767-4434
City or town, state, and ZIP code WICHITA FALLS, TX 76302-3501		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 20,899,144.	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
(Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received	1,900,000.		N/A	
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	260.	260.		STATEMENT 1
4 Dividends and interest from securities	398,732.	398,732.		STATEMENT 2
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	<1,250,365.>			
b Gross sales price for all assets on line 6a	8,364,158.			
7 Capital gain net income (from Part IV, line 2)		0.		
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	<3,905.>	<3,905.>		STATEMENT 3
12 Total. Add lines 1 through 11	1,044,722.	395,087.		
13 Compensation of officers, directors, trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees STMT 4	15,080.	0.		15,080.
b Accounting fees STMT 5	5,050.	0.		5,050.
c Other professional fees				
17 Interest	961.	961.		0.
18 Taxes STMT 6	9,949.	9,949.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses STMT 7	88,642.	88,594.		48.
24 Total operating and administrative expenses. Add lines 13 through 23	119,682.	99,504.		20,178.
25 Contributions, gifts, grants paid	641,750.			641,750.
26 Total expenses and disbursements. Add lines 24 and 25	761,432.	99,504.		661,928.
27 Subtract line 26 from line 12	283,290.			
a Excess of revenue over expenses and disbursements		295,583.		
b Net investment income (if negative, enter -0-)				
c Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments		1,155,197.	2,280,589.	2,280,589.
	3	Accounts receivable ▶				
		Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other 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				
	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock STMT 8		12,964,080.	11,679,743.	12,883,725.
	c	Investments - corporate bonds STMT 9		0.	2,778,089.	2,708,146.
11	Investments - land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other STMT 10		4,840,421.	2,658,248.	3,026,684.	
14	Land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers)		18,959,698.	19,396,669.	20,899,144.	
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue		483,328.	637,009.	
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)		483,328.	637,009.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds		18,598,973.	20,498,973.	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund		0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds		<122,603.>	<1,739,313.>	
30	Total net assets or fund balances		18,476,370.	18,759,660.		
31	Total liabilities and net assets/fund balances		18,959,698.	19,396,669.		

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	18,476,370.
2	Enter amount from Part I, line 27a	2	283,290.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	18,759,660.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	18,759,660.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a					
b SEE ATTACHED STATEMENTS					
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 8,364,158.		9,614,523.	<1,250,365.>		
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a					
b					
c					
d					
e			<1,250,365.>		
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	<1,250,365.>	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8			3	N/A	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see 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	912,943.	13,569,861.	.067277
2008	950,779.	17,843,104.	.053286
2007	778,831.	20,068,390.	.038809
2006	647,975.	16,001,139.	.040496
2005	609,122.	13,753,406.	.044289
2 Total of line 1, column (d)			2 .244157
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 .048831
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 17,047,174.
5 Multiply line 4 by line 3			5 832,431.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 2,956.
7 Add lines 5 and 6			7 835,387.
8 Enter qualifying distributions from Part XII, line 4			8 661,928.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	5,912.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b			
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	5,912.
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	5,912.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	2,867.	
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	2,867.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	60.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	3,105.	
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	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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 0. (2) On foundation managers \$ 0.		
e 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? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) TX		
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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see 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 ► JENNY PRUNER Telephone no ► (940) 767-4334
 Located at ► 5001 DITTO LANE, WICHITA FALLS, TX ZIP+4 ► 76302-3501

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

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? Yes No
16
 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.

	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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
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?		1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 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 ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)

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)?

☐ 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 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.

(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		0.	0.	0.

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

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

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

0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	16,344,708.
b	Average of monthly cash balances	1b	1,121,216.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	17,465,924.
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	159,148.
3	Subtract line 2 from line 1d	3	17,306,776.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	259,602.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	17,047,174.
6	Minimum investment return. Enter 5% of line 5	6	852,359.

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

1	Minimum investment return from Part X, line 6	1	852,359.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	5,912.
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	5,912.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	846,447.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	846,447.
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	846,447.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	661,928.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	661,928.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	661,928.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				846,447.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			625,948.	
b Total for prior years		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.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 661,928.				
a Applied to 2009, but not more than line 2a			625,948.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				35,980.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 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				810,467.
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				

N/A

- ☐ 4942(j)(3) or ☐ 4942(j)(5)

- (4) Gross investment income**

[illegible]

NONE

Part XV	Supplementary Information (continued)
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3 Grants and Contributions Paid During the Year or Approved for Future Payment

[illegible]

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

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
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	260.	
4 Dividends and interest from securities			14	398,732.	
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	900099	<3,345.>	14	<560.>	
8 Gain or (loss) from sales of assets other than inventory			18	<1,250,365.>	
9 Net income or (loss) from special events					
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)		<3,345.>		<851,933.>	0.
13 Total. Add line 12, columns (b), (d), and (e)					<855,278.>

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

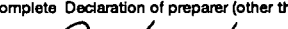
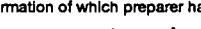

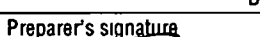
Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

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

[illegible]

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.			
				
	Signature of officer or trustee		Date	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Check <input type="checkbox"/> if self-employed
	JOSEPH D. BAUER			PTIN
	Firm's name ▶ HUPP, BAUER, HANSON & LEWIS P.C.		5/13/11	P00630884
	719 SCOTT AVE., STE. 200			
	Firm's address ▶ WICHITA FALLS, TX 76301-2606			Firm's EIN ▶ 75-1847161
				Phone no (940) 322-3103

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2010

Name of the organization

JAMES N. MCCOY FOUNDATION

Employer identification number

75-2587034

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

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

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

Employer identification number

JAMES N. MCCOY FOUNDATION

75-2587034

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	JAMES N. MCCOY 5001 DITTO LANE WICHITA FALLS, TX 76302-3501	\$ 1,900,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

JAMES N. MCCOY FOUNDATION

75-2587034

Part II Noncash Property (see instructions)

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

Name of organization

Employer identification number

JAMES N. MCCOY FOUNDATION**75-2587034**

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
1	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
2	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
3	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
4	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	
<div style="border-bottom: 1px solid black; height: 15px;"></div>		<div style="border-bottom: 1px solid black; height: 15px;"></div>	

JAMES N. MCCOY FOUNDATION

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 BANCO SANTANDER SPONSORED ADR	P	10/12/10	11/10/10
b ING GROEP NV ADR	P	06/30/09	04/08/10
c AOL	P	01/08/09	03/22/10
d BAIDU SPONSORED ADR	P	10/29/09	11/01/10
e CHINA MOBILE SPONSORED ADR	P	12/17/07	04/29/10
f DEVON ENERGY	P	12/19/07	07/07/10
g E.ON AG SPONSORED ADR	P	12/17/07	08/09/10
h ELECTRONIC ARTS	P	02/04/09	05/07/10
i ENCANA	P	12/17/07	11/16/10
j ING GROEP NV ADR	P	12/18/07	04/08/10
k INTESA SANPAOLA SPONSORED ADR	P	12/14/07	04/08/10
l MERCK	P	12/14/07	05/11/10
m NOKIA SPONSORED ADR	P	01/24/08	11/16/10
n NOMURA HOLDINGS SPONSORED ADR	P	12/17/07	10/15/10
o NUCOR	P	12/19/07	11/15/10

(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 6.			6.
b 42,130.		35,962.	6,168.
c 5,288.		3,618.	1,670.
d 140,905.		50,992.	89,913.
e 79,066.		134,805.	<55,739.>
f 86,303.		121,875.	<35,572.>
g 92,617.		208,584.	<115,967.>
h 81,762.		79,009.	2,753.
i 46,148.		57,698.	<11,550.>
j 26,923.		86,798.	<59,875.>
k 54,005.		118,021.	<64,016.>
l 84,416.		149,288.	<64,872.>
m 58,546.		205,948.	<147,402.>
n 26,840.		83,687.	<56,847.>
o 83,269.		123,261.	<39,992.>

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			6.
b			6,168.
c			1,670.
d			89,913.
e			<55,739.>
f			<35,572.>
g			<115,967.>
h			2,753.
i			<11,550.>
j			<59,875.>
k			<64,016.>
l			<64,872.>
m			<147,402.>
n			<56,847.>
o			<39,992.>

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 }

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)
If gain, also enter in Part I, line 8, column (c)
If (loss), enter "-0-" in Part I, line 8

2

3

JAMES N. MCCOY FOUNDATION

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 SUMITOMO MITSUI SPONSORED ADR	P	06/16/08	07/28/10
b TOTAL SA ADR	P	12/19/07	11/16/10
c UBS AG	P	12/18/07	04/08/10
d ING GROEP NV ADR BASIS ADJUSTMENT	P	VARIOUS	04/08/10
e MONSANTO CALL	P	09/16/09	01/14/10
f ISHARES TRUST BOND FUND	P	VARIOUS	10/25/10
g SPDR S&P 500 PUT	P	08/14/98	03/20/10
h BANK OF AMERICA PUT	P	08/06/09	01/16/10
i UNITED TECHNOLOGIES PUT	P	08/14/09	02/20/10
j BARCLAYS CAPITAL HIGH YIELD BOND FUND	P	VARIOUS	VARIOUS
k AT&T	P	05/06/08	10/25/10
l ALCOA	P	11/19/08	10/25/10
m CONOCOPHILLIPS	P	01/04/07	10/25/10
n DODGE & COX INTERNATIONAL STOCK FUND	P	12/27/06	10/25/10
o EXXON MOBIL	P	10/21/05	10/25/10

(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 35,690.		99,923.	<64,233.>
b 120,237.		181,169.	<60,932.>
c 40,441.		104,827.	<64,386.>
d		22,742.	<22,742.>
e 31,476.		13,773.	17,703.
f 652,949.		641,622.	11,327.
g 36,276.			36,276.
h 41,931.			41,931.
i 43,961.			43,961.
j 1,781,639.		1,780,380.	1,259.
k 198,789.		273,709.	<74,920.>
l 388,185.		273,309.	114,876.
m 498,459.		588,137.	<89,678.>
n 787,768.		1,000,050.	<212,282.>
o 478,496.		412,622.	65,874.

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			<64,233.>
b			<60,932.>
c			<64,386.>
d			<22,742.>
e			17,703.
f			11,327.
g			36,276.
h			41,931.
i			43,961.
j			1,259.
k			<74,920.>
l			114,876.
m			<89,678.>
n			<212,282.>
o			65,874.

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)

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)
If gain, also enter in Part I, line 8, column (c)
If (loss), enter "-0-" in Part I, line 8

2

3

JAMES N. MCCOY FOUNDATION

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 FHLMC E6-1265	P	05/30/00	09/01/10
b ISHARES TRUST RUSSELL 2000 INDEX FUND	P	01/18/08	10/25/10
c METLIFE	P	12/16/05	10/25/10
d UNILEVER NV	P	05/06/08	10/25/10
e VANGUARD INTERNATIONAL VALUE FUND	P	12/28/06	10/26/10
f FHLMC E6-1265 BASIS ADJUSTMENT	P	05/30/00	09/01/10
g TRANSDIGM	P	11/10/10	12/14/10
h CLOROX	P	11/02/10	12/17/10
i COCA COLA	P	11/02/10	12/17/10
j LANCASTER COLONY	P	11/02/10	12/17/10
k VIACOM	P	11/02/10	12/03/10
l SPDR GOLD TRUST	P	11/02/10	VARIOUS
m ANNALY CAPITAL MANAGEMENT	P	11/02/10	12/13/10
n BARRICK GOLD	P	11/03/10	12/06/10
o BP PLC SPONSORED ADR	P	11/03/10	VARIOUS

(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 482.		473.	9.
b 709,280.		819,384.	<110,104.>
c 400,085.		500,005.	<99,920.>
d 301,887.		329,309.	<27,422.>
e 793,122.		1,000,050.	<206,928.>
f		9.	<9.>
g 11,462.		11,413.	49.
h 11,525.		11,675.	<150.>
i 6,188.		5,878.	310.
j 3,026.		2,760.	266.
k 5,559.		5,442.	117.
l 13.		13.	0.
m 2,643.		2,566.	77.
n 1,147.		1,005.	142.
o 3,598.		3,562.	36.

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col. (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			9.
b			<110,104.>
c			<99,920.>
d			<27,422.>
e			<206,928.>
f			<9.>
g			49.
h			<150.>
i			310.
j			266.
k			117.
l			0.
m			77.
n			142.
o			36.

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)

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)
If gain, also enter in Part I, line 8, column (c)
If (loss), enter "-0-" in Part I, line 8

2

3

JAMES N. MCCOY FOUNDATION

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	CAMECO CANADA	P	11/03/10	12/01/10
b	EMBRAER AIRCRAFT	P	11/03/10	VARIOUS
c	MAGNA INTERNATIONAL CANADA	P	11/03/10	VARIOUS
d	STATEMENT D-1	P	VARIOUS	VARIOUS
e	CAPITAL GAINS DIVIDENDS			
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

(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 1,046.		874.	172.
b 626.		627.	<1.>
c 806.		730.	76.
d 62,973.		66,939.	<3,966.>
e 4,169.			4,169.
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			172.
b			<1.>
c			76.
d			<3,966.>
e			4,169.
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

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	<1,250,365.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8	3	N/A

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
CHARLES SCHWAB	193.
CHARLES SCHWAB	11.
UBS FINANCIAL SERVICES	12.
UBS FINANCIAL SERVICES	27.
UBS FINANCIAL SERVICES	3.
UBS FINANCIAL SERVICES	3.
UBS FINANCIAL SERVICES	4.
UBS FINANCIAL SERVICES	7.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	260.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CHARLES SCHWAB	230,518.	0.	230,518.
CHARLES SCHWAB	179,106.	0.	179,106.
CHARLES SCHWAB	4,099.	4,099.	0.
UBS FINANCIAL SERVICES	12,871.	0.	12,871.
UBS FINANCIAL SERVICES	6,815.	0.	6,815.
UBS FINANCIAL SERVICES	1,245.	0.	1,245.
UBS FINANCIAL SERVICES	2,597.	0.	2,597.
UBS FINANCIAL SERVICES	70.	70.	0.
UBS FINANCIAL SERVICES	1,384.	0.	1,384.
UBS FINANCIAL SERVICES	1,095.	0.	1,095.
UBS FINANCIAL SERVICES	44.	0.	44.
UBS FINANCIAL SERVICES	1,743.	0.	1,743.
UBS FINANCIAL SERVICES	<27,468.>	0.	<27,468.>
UBS FINANCIAL SERVICES	<11,218.>	0.	<11,218.>
TOTAL TO FM 990-PF, PART I, LN 4	402,901.	4,169.	398,732.

FORM 990-PF	OTHER INCOME	STATEMENT	3
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
DORCHESTER MINERALS LP	<145.>	<145.>	
ENTERPRISE PRODUCTS PARTNERS LP	<1,190.>	<1,190.>	
EL PASO PIPELINE PARTNERS LP	<91.>	<91.>	
HOLLY ENERGY PARTNERS LP	<400.>	<400.>	
INERGY LP	137.	137.	
MAGELLAN MIDSTREAM PARTNERS LP	<212.>	<212.>	
NUSTAR ENERGY LP	<159.>	<159.>	
ONEOK PARTNERS LP	<676.>	<676.>	
PERMIAN BASIN ROYALTY TRUST	<529.>	<529.>	
PLAINS ALL AMERICAN PIPELINE LP	<343.>	<343.>	
SUNOCO LOGISTICS PARTNERS LP	573.	573.	
TC PIPELINES LP	<984.>	<984.>	
UBS FINANCIAL SERVICES	114.	114.	
TOTAL TO FORM 990-PF, PART I, LINE 11	<3,905.>	<3,905.>	

FORM 990-PF	LEGAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL	15,080.	0.		15,080.
TO FM 990-PF, PG 1, LN 16A	15,080.	0.		15,080.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	5,050.	0.		5,050.
TO FORM 990-PF, PG 1, LN 16B	5,050.	0.		5,050.

FORM 990-PF	TAXES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FOREIGN INVESTMENT INCOME TAX	9,949.	9,949.			0.
TO FORM 990-PF, PG 1, LN 18	9,949.	9,949.			0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT FEES	88,594.	88,594.			0.
MISCELLANEOUS EXPENSES	48.	0.			48.
TO FORM 990-PF, PG 1, LN 23	88,642.	88,594.			48.

FORM 990-PF	CORPORATE STOCK		STATEMENT	8
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
CORPORATE STOCK	11,679,743.	12,883,725.		
TOTAL TO FORM 990-PF, PART II, LINE 10B	11,679,743.	12,883,725.		

FORM 990-PF	CORPORATE BONDS		STATEMENT	9
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
CORPORATE BONDS	2,778,089.	2,708,146.		
TOTAL TO FORM 990-PF, PART II, LINE 10C	2,778,089.	2,708,146.		

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	10
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
GOVERNMENT OBLIGATIONS	COST	12,368.	12,150.
OTHER INVESTMENTS	COST	2,002,293.	2,373,751.
PASS-THROUGH ENTITIES	COST	643,587.	640,783.
TOTAL TO FORM 990-PF, PART II, LINE 13		2,658,248.	3,026,684.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	11
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
CAROLYN HAYS 2441 FAIRWAY COURT NORMAN, OK 76309	TRUSTEE/PRESIDENT 0.00	0.	0.	0.
MARK MCCOY 12720 Balsa Lane BEAUMONT, TX 77707	TRUSTEE/VICE-PRESIDENT 0.00	0.	0.	0.
R. KEN HINES P. O. DRAWER 97511 WICHITA FALLS, TX 76307-7511	TRUSTEE/SEC./TREASURER 0.00	0.	0.	0.
ROBERT W. GOFF, JR. P. O. DRAWER 97511 WICHITA FALLS, TX 76307-7511	TRUSTEE/ASST. TREASURER 0.00	0.	0.	0.
JENNY PRUNER 5001 DITTO LANE WICHITA FALLS, TX 76302-3501	ASSISTANT SECRETARY 0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

STATEMENT D-1



UBS Financial Services Inc
100 CRESCENT CT
SUITE 600
DALLAS TX 75201-1842

EP23000786631 1210 X2 3A 0

2010 Year End Summary

Account name: JAMES N MCCOY FOUNDATION
ROOSEVELT ACC

Friendly account name: McCoy ROOSEVELT

Account number: 3A 02244 20

JAMES N MCCOY FOUNDATION
ROOSEVELT ACC
5001 DITTO LN
WICHITA FALLS TX 76302-3501

Your Financial Advisor
RC / JD / BD / GP / KW
Phone 214-220-0400/888-299-1232

Summary of gains and losses

	Amount (\$)
Short term	-3,966 13

Realized gains and losses

Estimated 2010 gains and losses for transactions with trade dates through 12/31/10 have been incorporated into this statement. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order. See Important information about your statement on the last page of this statement for more information.

We may not adjust gains and losses for all capital changes. Cost basis for coupon tax-exempt municipal securities, include securities subject to AMT, has been adjusted for mandatory amortization of bond premium. Estimates in the Unclassified section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

Short-term capital gains and losses

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
ALLEGHENY TECHNOLOGY INC	FIFO	22 000	Nov 02, 10	Nov 09, 10	1,171 39	1,157 08		14 31	
APPLE INC	FIFO	3 000	Nov 02, 10	Nov 24, 10	936 30	926 62		9 68	
CARNIVAL CORP NEW (PAIRED STOCK)	FIFO	29 000	Nov 02, 10	Dec 21, 10	1,299 67	1,257 96		41 71	
	FIFO	29 000	Nov 02, 10	Dec 20, 10	1,244 33	1,257 96	-13 63		
	FIFO	28 000	Nov 02, 10	Dec 16, 10	1,187 35	1,214 58	-27 23		

continued next page



Friendly account name McCoy ROOSEVELT
Account number 3A 02244 20

Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
	FIFO	14 000	Nov 02, 10	Dec 15, 10	596 37	607 29	-10 92		
DR REDDY'S LABS LTD ADR	FIFO	5 000	Nov 02, 10	Nov 16, 10	193 88	191 28		2 60	
	FIFO	8 000	Nov 02, 10	Nov 15, 10	314 02	306 04		7 98	
ICICI BANK LTD SPON ADR	FIFO	49 000	Nov 02, 10	Dec 10, 10	2,394 98	2,713 94	-318 96		
	FIFO	42 000	Nov 02, 10	Dec 09, 10	1,973 12	2,326 23	-353 11		
ITRON INC	FIFO	17 000	Nov 02, 10	Nov 29, 10	985 88	1,009 82	-23 94		
	FIFO	36 000	Nov 02, 10	Nov 24, 10	2,128 94	2,138 44	-9 50		
KRAFT FOODS INC CL A	FIFO	76 000	Nov 02, 10	Dec 03, 10	2,301 49	2,424 23	-122 74		
	FIFO	93 000	Nov 02, 10	Dec 02, 10	2,833 70	2,966 49	-132 79		
MBIA INC	FIFO	118 000	Nov 02, 10	Dec 01, 10	1,160 83	1,325 14	-164 31		
NYSE EURONEXT	FIFO	38 000	Nov 02, 10	Dec 22, 10	1,131 78	1,123 66		8 12	
	FIFO	29 000	Nov 02, 10	Nov 10, 10	853 55	857 53	-3 98		
	FIFO	49 000	Nov 02, 10	Nov 09, 10	1,457 54	1,448 93		8 61	
RADIOSHACK CORP	FIFO	172 000	Nov 02, 10	Nov 29, 10	3,132 83	3,431 06	-298 23		
	FIFO	81 000	Nov 02, 10	Nov 24, 10	1,526 84	1,615 79	-88 95		
	FIFO	37 000	Nov 02, 10	Nov 22, 10	709 39	738 08	-28 69		
	FIFO	53 000	Nov 02, 10	Nov 19, 10	1,001 73	1,057 24	-55 51		
	FIFO	94 000	Nov 02, 10	Nov 18, 10	1,794 05	1,875 11	-81 06		
REGAL BELOIT CORP	FIFO	55 000	Nov 02, 10	Nov 04, 10	3,064 08	3,020 31		43 77	
SAIC INC	FIFO	121 000	Nov 02, 10	Nov 10, 10	1,910 13	1,926 16	-16 03		
	FIFO	39 000	Nov 02, 10	Nov 11, 10	607 19	620 83	-13 64		
	FIFO	69 000	Nov 02, 10	Nov 09, 10	1,090 82	1,098 39	-7 57		
SHAW GROUP INC	FIFO	37 000	Nov 02, 10	Nov 10, 10	1,164 88	1,161 43		3 45	
	FIFO	41 000	Nov 02, 10	Nov 09, 10	1,305 72	1,286 99		18 73	
UNITED CONTL HLDGS INC	FIFO	62 000	Nov 02, 10	Dec 21, 10	1,502 40	1,765 14	-262 74		
	FIFO	52 000	Nov 02, 10	Dec 20, 10	1,245 36	1,480 44	-235 08		
	FIFO	83 000	Nov 02, 10	Dec 16, 10	2,008 35	2,363 01	-354 66		
	FIFO	41 000	Nov 02, 10	Dec 14, 10	1,035 75	1,167 27	-131 52		
	FIFO	15 000	Nov 02, 10	Dec 13, 10	379 82	427 05	-47 23		
WABTEC INC	FIFO	88 000	Nov 02, 10	Nov 29, 10	4,043 27	4,166 24	-122 97		
	FIFO	19 000	Nov 02, 10	Nov 24, 10	887 61	899 53	-11 92		

continued next page



Managed Accounts Consulting

Account name JAMES N MCCOY FOUNDATION
Friendly account name McCoy ROOSEVELT
Account number: 3A 02244 20

Your Financial Advisor
RC / JD / BD / GP / KW
214-220-0400/888-299-1232

Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
PROSHARES TRUST									
PROSHARES ULTRASHORT									
QQQ	FIFO	87 000	Nov 29, 10	Dec 22, 10	997 49	1,107 95	-110 46		
	FIFO	59 000	Nov 29, 10	Dec 21, 10	677 31	751 37	-74 06		
	FIFO	25 000	Nov 24, 10	Dec 16, 10	290 25	308 60	-18 35		
	FIFO	52 000	Nov 29, 10	Dec 16, 10	603 71	662 23	-58 52		
	FIFO	38 000	Nov 02, 10	Dec 07, 10	448 85	478 77	-29 92		
	FIFO	40 000	Nov 24, 10	Dec 07, 10	472 48	493 76	-21 28		
	FIFO	19 000	Nov 02, 10	Nov 04, 10	230 75	239 38	-8 63		
PROSHARES TRUST									
PROSHARES ULTRASHORT									
S&P 500	FIFO	42 000	Nov 29, 10	Dec 22, 10	1,001 83	1,148 13	-146 30		
	FIFO	4 000	Nov 24, 10	Dec 21, 10	95 93	106 09	-10 16		
	FIFO	23 000	Nov 29, 10	Dec 21, 10	551 57	628 74	-77 17		
	FIFO	36 000	Nov 24, 10	Dec 16, 10	878 39	954 77	-76 38		
	FIFO	18 000	Nov 02, 10	Dec 07, 10	449 48	484 20	-34 72		
	FIFO	19 000	Nov 24, 10	Dec 07, 10	474 46	503 91	-29 45		
	FIFO	9 000	Nov 02, 10	Nov 04, 10	232 78	242 10	-9 32		
PROSHARES TRUST									
PROSHARES ULTRASHORT									
RUSSELL 2000	FIFO	41 000	Nov 29, 10	Dec 22, 10	505 86	609 35	-103 49		
	FIFO	51 000	Nov 29, 10	Dec 21, 10	631 37	757 97	-126 60		
	FIFO	39 000	Nov 24, 10	Dec 16, 10	500 78	564 47	-63 69		
	FIFO	34 000	Nov 29, 10	Dec 16, 10	436 58	505 31	-68 73		
	FIFO	31 000	Nov 02, 10	Dec 07, 10	407 13	485 66	-78 53		
	FIFO	22 000	Nov 24, 10	Dec 07, 10	288 93	318 42	-29 49		
	FIFO	15 000	Nov 02, 10	Nov 04, 10	222 07	235 00	-12 93		
Total					\$62,973.34	\$66,939.47	-\$4,125.09	\$158 96	-\$3,966.13
Net capital gains/losses.									-\$3,966 13

Form **2848**

(Rev. June 2008)

Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

▶ Type or print. ▶ See the separate instructions.

OMB No 1545-0150

For IRS Use Only

Received by _____

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9

Taxpayer name(s) and address

JAMES N. MCCOY FOUNDATION
5001 DITTO LANE
WICHITA FALLS, TX 76302-3501Social security number(s)
_____Daytime telephone number
(940) 767-4434Employer identification
number

75-2587034

Plan number (if applicable)

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

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

Name and address

JOSEPH D. BAUER
719 SCOTT AVE., STE. 200
WICHITA FALLS, TX 76301-2606

CAF No 7800-28765R

Telephone No (940) 322-3103

Fax No (940) 767-1036

Check if new: Address ☐ Telephone No ☐ Fax No ☐

Name and address

CAF No

Telephone No

Fax No

Check if new: Address ☐ Telephone No ☐ Fax No ☐

Name and address

CAF No

Telephone No

Fax No

Check if new: Address ☐ Telephone No ☐ Fax No ☐

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

3 Tax matters

Type of Tax (Income, Employment, Excise, etc) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc)	Year(s) or Period(s) (see the instructions for line 3)
EXCISE	990-PF	2010

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

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

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10 3(d) of Treasury Department Circular No 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10 3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

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

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

Name of representative to receive refund check(s) ▶

LHA For Privacy Act and Paperwork Reduction Act Notice, see page 4 of the instructions.

013961
05-01-10Form **2848** (Rev 6-2008)

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐b If you do not want any notices or communications sent to your representative(s), check this box ☐**8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.****9 Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

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

R. Ken Hines 5/13/11 TREASURER
 Signature Date Title (if applicable)

R. KEN HINES JAMES N. MCCOY FOUNDATION
 Print Name PIN Number Print name of taxpayer from line 1 if other than individual

 Signature Date Title (if applicable)

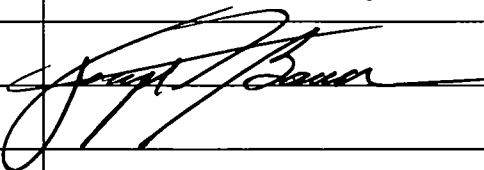
 Print Name PIN Number

Part II Declaration of Representative**Caution:** Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service,
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others,
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there, and
- I am one of the following
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below
 - c Enrolled Agent - enrolled as an agent under the requirements of Circular 230
 - d Officer - a bona fide officer of the taxpayer's organization
 - e Full-Time Employee - a full-time employee of the taxpayer
 - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230)
 - h Unenrolled Return Preparer - the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions
 - k Student Attorney - student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230
 - l Student CPA - student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230
 - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e))

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

Designation - Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
B	TEXAS		5/11/11