

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

**2009**

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

For calendar year **2009**, or tax year beginning , **2009**, and ending , **20**

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation <b>FIRST COMMAND EDUCATIONAL FOUNDATION</b>		A Employer identification number <b>75-1973894</b>
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see page 10 of the instructions) <b>(817) 731-8621</b>
	1 <b>FIRSTCOMM PLAZA</b>		
	City or town, state, and ZIP code <b>FORT WORTH, TX 76109-4999</b>		

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) ▶ \$ **1,083,711.**

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

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 .

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	758,040.			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B. . . . .				
	3 Interest on savings and temporary cash investments	29,133.	29,133.		ATCH 2
	4 Dividends and interest from securities . . . . .				
	5a Gross rents . . . . .				
	b Net rental income or (loss) . . . . .				
	6a Net gain or (loss) from sale of assets not on line 10	-140,619.			
	b Gross sales price for all assets on line 6a <b>453,169.</b>				
	7 Capital gain net income (from Part IV, line 2) . . . . .				
	8 Net short-term capital gain . . . . .				
	9 Income modifications . . . . .				
	10 a Gross sales less returns and allowances . . . . . <b>347.</b>				
b Less: Cost of goods sold . . . . .					
c Gross profit or (loss) (attach schedule) . . . . . <b>347.</b>					
11 Other income (attach schedule) . . . . . <b>35,500.</b>				ATCH 3	
12 Total. Add lines 1 through 11 . . . . . <b>682,401.</b>		<b>29,133.</b>			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc. . . . .	108,864.			
	14 Other employee salaries and wages . . . . .	261,699.			
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule) <b>ATCH 4</b> . . . . .	6,754.	0.	0.	0.
	b Accounting fees (attach schedule) <b>ATCH 5</b> . . . . .	13,625.	0.	0.	0.
	c Other professional fees (attach schedule) . . . . . *	101,333.	0.	0.	0.
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see page 14 of the instructions) * *	2,536.			
	19 Depreciation (attach schedule) and depletion . . . . .	3,679.			
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .	12,178.			12,178.
	22 Printing and publications . . . . .	16,602.			16,602.
	23 Other expenses (attach schedule) <b>ATCH 8</b> . . . . .	308,466.			71,413.
	24 Total operating and administrative expenses. Add lines 13 through 23 . . . . .	835,736.	0.	0.	100,193.
	25 Contributions, gifts, grants paid . . . . .	87,769.			87,769.
26 Total expenses and disbursements. Add lines 24 and 25 . . . . .	923,505.	0.	0.	187,962.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements . . . . .	-241,104.				
b Net investment income (if negative, enter -0-) . . . . .		29,133.			
c Adjusted net income (if negative, enter -0-) . . . . .			-0-		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	364,444.	99,084.	99,084.
	2 Savings and temporary cash investments			
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable	28,613.		
	Less: allowance for doubtful accounts	87,066.	28,613.	28,613.
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7 Other notes and loans receivable (attach schedule)	*	7,224.	ATCH 9
	Less: allowance for doubtful accounts	24,003.	7,224.	7,224.
	8 Inventories for sale or use	26,087.	45,672.	45,672.
	9 Prepaid expenses and deferred charges			
	10 a Investments - U.S. and state government obligations (attach schedule)			
	b Investments - corporate stock (attach schedule)			
	c Investments - corporate bonds (attach schedule)			
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation (attach schedule)				
12 Investments - mortgage loans				
13 Investments - other (attach schedule)	ATCH 10	736,653.	899,704.	899,704.
14 Land, buildings, and equipment: basis	26,951.			
Less: accumulated depreciation (attach schedule)	23,537.	7,093.	3,414.	3,414.
15 Other assets (describe)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		1,245,346.	1,083,711.	1,083,711.
Liabilities	17 Accounts payable and accrued expenses	65,052.	34,118.	
	18 Grants payable	52,214.	6,750.	
	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)	ATCH 11	199,000.	138,000.
23 Total liabilities (add lines 17 through 22)		316,266.	178,868.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	12,965.	-84,474.	
	25 Temporarily restricted	16,034.	31,566.	
	26 Permanently restricted	900,081.	957,751.	
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>			
	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				
30 Total net assets or fund balances (see page 17 of the instructions)		929,080.	904,843.	
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)		1,245,346.	1,083,711.	

**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	929,080.
2 Enter amount from Part I, line 27a	2	-241,104.
3 Other increases not included in line 2 (itemize)	3	ATTACHMENT 12 216,867.
4 Add lines 1, 2, and 3	4	904,843.
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	904,843.

**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 PART IV SCHEDULE					
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) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a					
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	-140,614.
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	

**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.

(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))
2008	505,017.	1,072,626.	0.470823
2007	352,151.	1,134,302.	0.310456
2006	314,521.	976,414.	0.322118
2005	519,132.	258,477.	2.008426
2004	598,296.	132,039.	4.531207
2 Total of line 1, column (d) . . . . .			2 7.643030
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 1.528606
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5 . . . . .			4 968,310.
5 Multiply line 4 by line 3 . . . . .			5 1,480,164.
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .			6 291.
7 Add lines 5 and 6 . . . . .			7 1,480,455.
8 Enter qualifying distributions from Part XII, line 4 . . . . . 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.			8 187,962.

**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 <input type="checkbox"/> and enter "N/A" on line 1. . . . . Date of ruling or determination letter: _____ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .	1	583.
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	
3	Add lines 1 and 2 . . . . .	3	583.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) . . . . .	4	0.
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	583.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009 . . . . .	6a	248.
b	Exempt foreign organizations-tax withheld at source . . . . .	6b	0.
c	Tax paid with application for extension of time to file (Form 8868) . . . . .	6c	0.
d	Backup withholding erroneously withheld . . . . .	6d	
7	Total credits and payments. Add lines 6a through 6d . . . . .	7	248.
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached . . . . .	8	8.
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	9	343.
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	10	
11	Enter the amount of line 10 to be: <b>Credited to 2010 estimated tax</b> <input type="checkbox"/> 0. <b>Refunded</b> <input type="checkbox"/> 11	11	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		X
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions) . . . . . 11 X
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? . . . . . 12 X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? . . . . . 13 X
Website address WWW.FCEF.COM
14 The books are in care of PAM ELLIOTT Telephone no. 817-569-2687
Located at 1 FIRSTCOMM PLAZA FORT WORTH, TX ZIP + 4 76109-4999
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here . . . . . 15

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.
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 20 of the instructions)? . . . . . 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 2009? . . . . . 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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? . . . . . Yes No
If "Yes," list the years . . . . .
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see page 20 of the instructions.) . . . . . 2b
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? . . . . . Yes No
b If "Yes," did it have excess business holdings in 2009 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 2009.) . . . . . 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 2009? . . . . . 4b X

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

5 a 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)?  Yes  No  
 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?  Yes  No  
 If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6 a 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?  Yes  No  
 If "Yes" to 6b, file Form 8870.

7 a 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?  Yes  No

**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
ATTACHMENT 13		108,864.	16,329.	0.

**2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 of the instructions). If none, enter "NONE."**

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

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

**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
ATTACHMENT 14		57,167.
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-----		
-----		
-----		
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Total number of others receiving over \$50,000 for professional services . . . . . NONE

**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 EDUCATIONAL SCHOLARSHIPS-RECIPIENT INFORMATION AVAILABLE UPON REQUEST	87,769.
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 NONE	
2	
All other program-related investments. See page 24 of the instructions.	
3 NONE	
<b>Total.</b> 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	483,728.
b	Average of monthly cash balances	1b	488,690.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	10,638.
d	<b>Total</b> (add lines 1a, b, and c)	1d	983,056.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	983,056.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	14,746.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	968,310.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	48,416.

**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	48,416.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	583.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	583.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	47,833.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	47,833.
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	47,833.

**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	187,962.
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	0.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	187,962.
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	N/A
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	187,962.

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

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

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7 . . . . .				47,833.
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only . . . . .			0.	
b Total for prior years: 20 07, 20 06, 20 05 . . . . .				
3 Excess distributions carryover, if any, to 2009:				
a From 2004 . . . . .	591,713.			
b From 2005 . . . . .	506,703.			
c From 2006 . . . . .	266,144.			
d From 2007 . . . . .	296,573.			
e From 2008 . . . . .	452,138.			
f Total of lines 3a through e . . . . .	2,113,271.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$ 187,962.				
a Applied to 2008, but not more than line 2a . . . . .			0.	
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 2009 distributable amount . . . . .				47,833.
e Remaining amount distributed out of corpus . . . . .	140,129.			
5 Excess distributions carryover applied to 2009 (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 . . . . .	2,253,400.			
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 2008. Subtract line 4a from line 2a. Taxable amount - see page 27 of the instructions . . . . .			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010 . . . . .				0.
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 2004 not applied on line 5 or line 7 (see page 27 of the instructions) . . . . .	591,713.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a . . . . .	1,661,687.			
10 Analysis of line 9:				
a Excess from 2005 . . . . .	506,703.			
b Excess from 2006 . . . . .	266,144.			
c Excess from 2007 . . . . .	296,573.			
d Excess from 2008 . . . . .	452,138.			
e Excess from 2009 . . . . .	140,129.			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, 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)

Table with 5 columns: (a) 2009, (b) 2008, (c) 2007, (d) 2006, (e) Total. Rows include: 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; (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).) NONE

- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest. NONE

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

Check here [ ] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a The name, address, and telephone number of the person to whom applications should be addressed: ATTACHMENT 15

- b The form in which applications should be submitted and information and materials they should include: AVAILABLE UPON REQUEST

- c Any submission deadlines: NONE

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors: ATTACHMENT 16

**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
<p>a <i>Paid during the year</i></p> <p>ATTACHMENT 17</p>				
<b>Total . . . . .</b>				<b>87,769.</b>
<p>b <i>Approved for future payment</i></p>				
<b>Total . . . . .</b>				<b>3b</b>





**FORM 990-PF - PART IV  
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
453,169.		LONG-TERM SECURITIES 593,783.					VARIOUS -140,614.	VARIOUS
TOTAL GAIN (LOSS) .....							<u>-140,614.</u>	

**Schedule of Contributors**

**2009**

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

Name of the organization FIRST COMMAND EDUCATIONAL FOUNDATION	Employer identification number 75-1973894
------------------------------------------------------------------	----------------------------------------------

**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).

Name of organization <b>FIRST COMMAND EDUCATIONAL FOUNDATION</b>	Employer identification number <b>75-1973894</b>
------------------------------------------------------------------	-----------------------------------------------------

**Part I** Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	FIRST COMMAND FINANCIAL SERVICES  1 FIRSTCOMM PLAZA  FORT WORTH, TX 76109	\$ 397,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	PAUL & SUSAN SMITH  25 SANDY DUNE CIRCLE  MIRAMAR BEACH, FL 32250	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	PREMIERE WINES  4709 W PARKER #420  PLANO, TX 75093	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	CASH AMERICA  1600 W 7TH STREET  FORT WORTH, TX 76102	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	MIKE THOMAS  6332 BROCKETTS CROSSING  ALEXANDRIA, VA 22315	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	MCCONSTRUCTION COMPANY  5316 WOODWAY STE 200  FORT WORTH, TX 76133	\$ 13,475.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization **FIRST COMMAND EDUCATIONAL FOUNDATION**

Employer identification number  
75-1973894

**Part I** Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	<p>HYATT PLACE</p> <p>5900 CITIVIEW BLVD</p> <p>FORT WORTH, TX 76132</p>	\$ 11,280.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	<p>FIRST COMMAND BANK</p> <p>1 FIRSTCOMM PLAZA</p> <p>FORT WORTH, TX 76109</p>	\$ 75,550.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	<p>JOHN S SPIKER</p> <p>2412 WINTON TERRACE E</p> <p>FORT WORTH, TX 76109</p>	\$ 12,025.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	<p>KONECNY ENDOWMENT</p> <p>196 E DUBLIN GRANVILLE RD</p> <p>WORTHINGTON, OH 43085</p>	\$ 10,150.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	<p>MARK J DIERLAM</p> <p>7737 LAKERIDGE LOOP</p> <p>MONTGOMERY, AL 36117</p>	\$ 25,485.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	<p>NICHOLAS RICCO</p> <p>2304 WATER MILL COURT</p> <p>CARROLLTON, TX 75006</p>	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization **FIRST COMMAND EDUCATIONAL FOUNDATION**

Employer identification number  
75-1973894

**Part I** Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	CHIP PAYNE P.O. BOX 11331 FORT WORTH, TX 76110	\$ 40,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
14	MARTIN DURBIN 5910 CR 805C CLEBURNE, TX 76031	\$ 5,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
15	CRAIG BADGER 1408 SHADY HOLLOW CT. KELLER, TX 76248	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
16	JIM LANIER 1905 KATHY WHITWORTH DRIVE BRASELTON, GA 30517	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
17	THE COVEY RESTAURANT AND BREWERY 3010 SOUTH HULEN STREET FORT WORTH, TX 76109	\$ 5,305.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" 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 **FIRST COMMAND EDUCATIONAL FOUNDATION**

Employer identification number  
75-1973894

**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
3	GIFT CERTIFICATES - (10)	\$ 7,500.	04/08/2009
6	CONSULTING/RAFFLE ITEMS/COMPUTER EQUIPMENT	\$ 13,475.	07/15/2009
17	GOLF DONATIONS	\$ 5,305.	10/26/2009
		\$	
		\$	
		\$	

ATTACHMENT 2

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
INTEREST	29,133.	29,133.
TOTAL	<u>29,133.</u>	<u>29,133.</u>

ATTACHMENT 3

FORM 990PF, PART I - OTHER INCOME

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
SPECIAL EVENTS	35,500.
TOTALS	<u>35,500.</u>

ATTACHMENT 4

FORM 990PF, PART I - LEGAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
LEGAL FEES	6,754.			
TOTALS	<u>6,754.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

ATTACHMENT 5

FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
ACCOUNTING FEES	13,625.			
TOTALS	<u>13,625.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

ATTACHMENT 6

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
PAYROLL PROCESSING	2,225.	0.	0.	0.
CONSULTANT FEE	98,108.	0.	0.	0.
OTHER	1,000.	0.	0.	0.
TOTALS	<u>101,333.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
FEDERAL TAX	2,536.
TOTALS	<u>2,536.</u>

ATTACHMENT 8

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
DEVELOPMENT & FUNDRAISING	7,429.	7,429.
MEALS & ENTERTAINMENT	6,330.	6,330.
STAFF TRAINING	740.	740.
OFFICE SUPPLIES	16,553.	16,553.
POSTAGE & FREIGHT	4,691.	
TELEPHONE	279.	
MISCELLANEOUS	10,193.	
PROMOTIONAL	40,361.	40,361.
PROFESSIONAL DUES	4,371.	
ADVERTISING	3,314.	
EMPLOYEE GIFTS	732.	
BAD DEBT EXPENSE	80,000.	
INSURANCE	4,844.	
SERVICE AGREEMENTS	184,080.	
IN-KIND DONATIONS	-55,451.	
<b>TOTALS</b>	<u>308,466.</u>	<u>71,413.</u>

ATTACHMENT 9

FORM 990PF, PART II - OTHER NOTES AND LOANS RECEIVABLE

BORROWER:	FCFS, INC	
ORIGINAL AMOUNT:	15,589.	
DESCRIPTION AND FMV	COMMISSIONS DUE TO THE FOUNDATION	
OF CONSIDERATION:	24,003.	
BEGINNING BALANCE DUE .....		24,003.
ENDING BALANCE DUE .....		<u>7,224.</u>
ENDING FAIR MARKET VALUE .....		<u>7,224.</u>
TOTAL BEGINNING OTHER NOTES AND LOANS RECEIVABLE		<u>24,003.</u>
TOTAL ENDING BOOK - OTHER NOTES AND LOANS RECEIVABLE		<u>7,224.</u>
TOTAL ENDING FMV - OTHER NOTES AND LOANS RECEIVABLE		<u>7,224.</u>

FORM 990PF, PART II - OTHER INVESTMENTS

ATTACHMENT 10

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
SECURITIES - RESTRICTED	899,704.	899,704.
TOTALS	<u>899,704.</u>	<u>899,704.</u>

FORM 990PF, PART II - OTHER LIABILITIES

ATTACHMENT 11

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
PLEDGES PAYABLE	138,000.
TOTALS	<u>138,000.</u>

ATTACHMENT 12

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	216,867.
TOTAL	<u>216,867.</u>

FIRST COMMAND EDUCATIONAL FOUNDATION

75-1973894

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 13

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
MICHAEL MORRISON 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	TREASURER 2.00	0.	0.	0.
MARTHA GRAY 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	SECRETARY 1.00	0.	0.	0.
DORIS TERRELL 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	DIRECTOR 1.00	0.	0.	0.
ROBERT SLAUGHTER 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	PRESIDENT 1.00	0.	0.	0.
VINCE PATTON 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	VICE PRESIDENT 1.00	0.	0.	0.
VICKI MAULDIN 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	CHIEF EXECUTIVE DIRECTOR 60.00	108,864.	16,329.	0.

FIRST COMMAND EDUCATIONAL FOUNDATION

75-1973894

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 13 (CONT'D)

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
DOUG WORRELL 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	DIRECTOR OF FINANCE 5.00	0.	0.	0.
KURT ANDERSON 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	DIRECTOR 1.00	0.	0.	0.
PAUL SMITH 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	DIRECTOR 1.00	0.	0.	0.
KIMBERLY CAMPBELL 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	DIRECTOR 1.00	0.	0.	0.
CRAIG BADGER 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	DIRECTOR 1.00	0.	0.	0.
PAUL PAINE 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	DIRECTOR 1.00	0.	0.	0.

FIRST COMMAND EDUCATIONAL FOUNDATION

75-1973894

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 13 (CONT'D)

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
GLENN ROBERTS 1 FIRSTCOMM PLAZA FORT WORTH, TX 76109-4999	DIRECTOR 1.00	0.	0.	0.
GRAND TOTALS		108,864.	16,329.	0.

990PF, PART VIII- COMPENSATION OF THE FIVE HIGHEST PAID PROFESSIONALSATTACHMENT 14

<u>NAME AND ADDRESS</u>	<u>TYPE OF SERVICE</u>	<u>COMPENSATION</u>
PROVADO, THE GROUP INC. 9029 MORNING DRIVE KELLER, TX 76248	GRANT WRITER/DEVELOP	57,167.
	TOTAL COMPENSATION	<u>57,167.</u>

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

FIRST COMMAND EDUCATIONAL FNDATION  
1 FIRSTCOMM PLAZA  
FORT WORTH, TX 76109-4999  
817-731-8621

990PF, PART XV - RESTRICTIONS OR LIMITATIONS ON AWARDS

THE SCHOLARSHIPS ARE AVAILABLE TO GROUPS OF APPLICANTS WHO ARE  
SCREENED AND SELECTED BY A COMMITTEE WHICH USES ESTABLISHED CRITERIA.  
THE SCHOLARSHIP FUNDS ARE PAID ONLY TO THE UNIVERSITIES OR SCHOOLS.

FORM 990EF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 17

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

VARIOUS STUDENTS ATTENDING DIFFERENT UNIVERSITIES  
INFO AVAILABLE  
UPON REQUEST, TX 76109

NONE

EDUCATIONAL SCHOLARSHIPS

87,769.

TOTAL CONTRIBUTIONS PAID

87,769.

ATTACHMENT 18PENALTY COMPUTATION DETAIL - FORM 2220

<u>DATE PD</u>	<u>UNDERPAYMENT</u>	<u>BEG. DATE</u>	<u>END DATE</u>	<u>DAYS</u>	<u>%</u>	<u>PENALTY</u>
<u>QUARTER 2, RATE PERIOD 1 (06/15/2009 - 05/15/2010)</u>						
	44.	06/15/2009	05/15/2010	334	4	<u>2.</u>
TOTAL TO FORM 2220, LINE 22, COLUMN B						<u>2.</u>
<u>QUARTER 3, RATE PERIOD 1 (09/15/2009 -05/15/2010 )</u>						
	146.	09/15/2009	05/15/2010	242	4	<u>4.</u>
TOTAL TO FORM 2220, LINE 22, COLUMN C						<u>4.</u>
<u>QUARTER 4, RATE PERIOD 1 (12/15/2009 - 05/15/2010)</u>						
	145.	12/15/2009	05/15/2010	151	4	<u>2.</u>
TOTAL TO FORM 2220, LINE 22, COLUMN D						<u>2.</u>
TOTAL UNDERPAYMENT PENALTY						<u>8.</u>

# Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

**2009**

Name of estate or trust <b>FIRST COMMAND EDUCATIONAL FOUNDATION</b>	Employer identification number <b>75-1973894</b>
------------------------------------------------------------------------	-----------------------------------------------------

Note: Form 5227 filers need to complete only Parts I and II.

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
<b>1a</b>					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	<b>1b</b>	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	<b>2</b>	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	<b>3</b>	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	<b>4</b>	( )
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	<b>5</b>	

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
<b>6a</b>					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	<b>6b</b>	-140,614.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	<b>7</b>	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	<b>8</b>	
9 Capital gain distributions	<b>9</b>	
10 Gain from Form 4797, Part I	<b>10</b>	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	<b>11</b>	( )
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	<b>12</b>	-140,614.

<b>Part III Summary of Parts I and II</b> <b>Caution: Read the instructions before completing this part.</b>		(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
<b>13</b>	<b>Net short-term gain or (loss)</b> . . . . .	<b>13</b>		
<b>14</b>	<b>Net long-term gain or (loss):</b>			
a	Total for year . . . . .	<b>14a</b>		-140,614.
b	Unrecaptured section 1250 gain (see line 18 of the wrksh.) . . . . .	<b>14b</b>		
c	28% rate gain . . . . .	<b>14c</b>		
<b>15</b>	<b>Total net gain or (loss).</b> Combine lines 13 and 14 . . . . . ▶	<b>15</b>		-140,614.

**Note:** If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet** necessary.

<b>Part IV Capital Loss Limitation</b>		<b>16</b>
<b>16</b>	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000 . . . . .	( 3,000.)

**Note:** If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

**Part V Tax Computation Using Maximum Capital Gains Rates**

**Form 1041 filers.** Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

- Caution:** Skip this part and complete the worksheet on page 8 of the instructions if:
- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
  - Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

**Form 990-T trusts.** Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

<b>17</b>	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) . . . . .	<b>17</b>		
<b>18</b>	Enter the smaller of line 14a or 15 in column (2) but not less than zero . . . . .	<b>18</b>		
<b>19</b>	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) . . . . .	<b>19</b>		
<b>20</b>	Add lines 18 and 19 . . . . .	<b>20</b>		
<b>21</b>	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- . . . . . ▶	<b>21</b>		
<b>22</b>	Subtract line 21 from line 20. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b>	Subtract line 22 from line 17. If zero or less, enter -0- . . . . .	<b>23</b>		
<b>24</b>	Enter the smaller of the amount on line 17 or \$2,300 . . . . .	<b>24</b>		
<b>25</b>	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23 . . . . .	<b>25</b>		
<b>26</b>	Subtract line 25 from line 24 . . . . .	<b>26</b>		
<b>27</b>	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input type="checkbox"/> No. Enter the smaller of line 17 or line 22 . . . . .	<b>27</b>		
<b>28</b>	Enter the amount from line 26 (If line 26 is blank, enter -0-) . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27 . . . . .	<b>29</b>		
<b>30</b>	Multiply line 29 by 15% (.15) . . . . .	<b>30</b>		
<b>31</b>	Figure the tax on the amount on line 23. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) . . . . .	<b>31</b>		
<b>32</b>	Add lines 30 and 31 . . . . .	<b>32</b>		
<b>33</b>	Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) . . . . .	<b>33</b>		
<b>34</b>	<b>Tax on all taxable income.</b> Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) . . . . .	<b>34</b>		

