The James M. Cox Foundation was established in 1988 as the result of a bequest from the Estate of James M. Cox. The Foundation is governed by Mr. Cox's direction that the Foundation's primary purpose shall be to assist needy children to become productive and self-reliant adults.

Since its organization, the Foundation has provided scholarships to high school graduates who have demonstrated financial need in order to pursue their further education. The Foundation primarily considers applicants who reside in counties located in the easterly one-third of the State of Nebraska (with special consideration accorded to needy children residing in Hamilton and York Counties), and gives special consideration to low income situations and families who are supporting more than one child in higher education pursuits. The Foundation also considers grant applications from charitable institutions and educational entities who are equipped to provide services to advance the needs of needy children, and to otherwise use such grants for furtherance of the Foundation's primary purpose.

Mr. Cox grew up in Hampton, Nebraska, where his father operated farms and a grain business. After graduating from high school in Hampton, Mr. Cox attended and graduated from the University of Nebraska in Lincoln, NE, with a business degree.

Mr. Cox graduated from college during the Great Depression of the 1930's. Unable to find any other job, he went to work for his father operating the grain elevator in Hampton. During World War II, he volunteered for service in the Navy, where he served with distinction until the end of the war.

After his military service, Mr. Cox returned to Nebraska where he worked for various financial institutions, spending a number of years as a loan officer for the Veteran's Administration. Mr. Cox then served for many years with distinction as the deputy director of the U.S. Small Business Administration in Omaha, Nebraska, until his retirement.

Mr. Cox never married or had children, but he was dedicated throughout his life to helping needy children. He was a long-time contributor to Nebraska Children's Home Society of Omaha, Nebraska. As a result of his dedication to the support of needy children, he directed the establishment of the Foundation as a manner of serving that cause in perpetuity.

The Foundation is a Nebraska nonprofit "public benefit" corporation. The Foundation has qualified under federal income tax rules as a tax exempt entity pursuant to IRC 501(c)(3), and as a private foundation within the meaning of IRC 509(a).