

**NEIGHBORHOOD DEVELOPMENT FUND  
Not-for-Profit Transmittal and Approval Form**

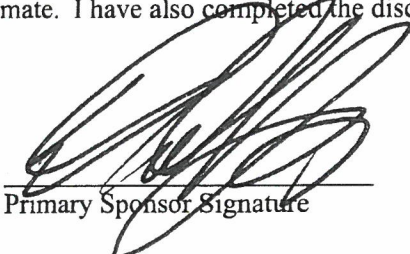
The

Applicant/Program: St. James Court Historic Foundation, Inc / Holiday Victorian  
Applicant Requested Amount: \$2,000  
Appropriation Request Amount: \$2,000  
Spirit Ball Tea (ST)

Executive Summary of Request Funds will go toward Annual fundraising event for The Conrad-Caldwell House Museum, Holiday Victorian Tea. Spirit Ball (ST)

Is this program/project a fundraiser?  Yes  No  
Is this applicant a faith based organization?  Yes  No  
Does this application include funding for sub-grantee(s)?  Yes  No

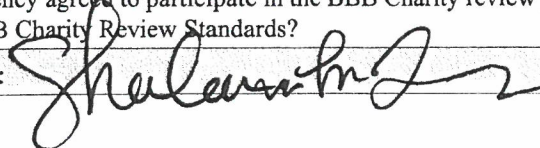
I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

10 District #       Primary Sponsor Signature      \$2,000 Amount      8/18/22 Date

**Primary Sponsor Disclosure**  
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

**Approved by:**  
\_\_\_\_\_  
Appropriations Committee Chairman      Date  
Final Appropriations Amount: \_\_\_\_\_

**LOUISVILLE METRO COUNCIL  
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

<b>Legal Name of Applicant Organization</b>	The <sup>Historic</sup> <b>St James Court Foundation</b>
<b>Program Name and Request Amount</b>	<del>Holiday Victorian Tea</del> / \$2,000
<b>④ Spirit Ball</b>	<b>Yes/No/NA</b>
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	... <input checked="" type="checkbox"/> Y
Is the funding proposed by Council Member(s) less than or equal to the request amount?	... <input checked="" type="checkbox"/> Y
Is the proposed public purpose of the program viable and well-documented?	... <input checked="" type="checkbox"/> Y
Will all of the funding go to programs specific to Louisville/Jefferson County?	... <input checked="" type="checkbox"/> Y
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	... <input checked="" type="checkbox"/> Y
Has prior Metro Funds committed/granted been disclosed?	... <input checked="" type="checkbox"/> Y
Is the application properly signed and dated by authorized signatory?	... <input checked="" type="checkbox"/> Y
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	... <input checked="" type="checkbox"/> Y
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	... <input checked="" type="checkbox"/> NA
Is the entity in good standing with: <ul style="list-style-type: none"> <li>▶ Kentucky Secretary of State?</li> <li>▶ Louisville Metro Revenue Commission?</li> <li>▶ Louisville Metro Government?</li> <li>▶ Internal Revenue Service?</li> <li>▶ Louisville Metro Human Relations Commission?</li> </ul>	... <input checked="" type="checkbox"/> Y
Is the current Fiscal Year Budget included?	... <input checked="" type="checkbox"/> Y
Is the entity's board member list (with term length/term limits) included?	... <input checked="" type="checkbox"/> Y
Is recommended funding less than 33% of total agency operating budget?	... <input checked="" type="checkbox"/> Y
Does the application budget reflect only the revenue and expenses of the project/program?	... <input checked="" type="checkbox"/> Y
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	... <input checked="" type="checkbox"/> NA
Is the most recent annual audit (if required by organization) included?	... <input checked="" type="checkbox"/> NA
Is a copy of Signed Lease (if rent costs are requested) included?	... <input checked="" type="checkbox"/> NA
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	... <input checked="" type="checkbox"/> NA
Are the Articles of Incorporation of the Agency included?	... <input checked="" type="checkbox"/> Y
Is the IRS Form W-9 included?	... <input checked="" type="checkbox"/> Y
Is the IRS Form 990 included?	... <input checked="" type="checkbox"/> Y
Are the evaluation forms (if program participants are given evaluation forms) included?	... <input checked="" type="checkbox"/> NA
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	... <input checked="" type="checkbox"/> NA
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	... <input checked="" type="checkbox"/> Y
Prepared by: 	Date: 8/19/22



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> <sup>The St</sup> Saint James Court Historic Foundation, Inc <small>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</small>			
<b>Main Office Street &amp; Mailing Address:</b> 1402 Saint James Court, Louisville, KY 40208			
<b>Website:</b> www.conradcaldwell.org			
<b>Applicant Contact:</b>	Kate Meador	<b>Title:</b>	Executive Director
<b>Phone:</b>	502-636-5023	<b>Email:</b>	kmeador@conradcaldwell.org
<b>Financial Contact:</b>	Kate Meador	<b>Title:</b>	Executive Director
<b>Phone:</b>	502-636-5023	<b>Email:</b>	kmeador@conradcaldwell.org
<b>Organization's Representative who attended NDF Training:</b> Kate Meador			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b> 1402 Saint James Court, Louisville, KY 40208			
<b>Council District(s):</b> District 6		<b>Zip Code(s):</b> 40208	
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> <del>Holiday Victorian Tea</del> Spirit Ball <sup>ST</sup>			
<b>Total Request: (\$)</b>	2000	<b>Total Metro Award (this program) in previous year: (\$)</b>	1,797
<b>Purpose of Request (check all that apply):</b> <input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 Evaluation forms if used in the proposed program Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
<b>For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.</b>			
<b>Source:</b>	NDF	<b>Amount: (\$)</b>	1,797
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No <sup>ST</sup>			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

#### Describe Agency's Vision, Mission and Services:

The Saint James Court Historic Foundation (SJCHF) is a non-profit organization formed in 1987 to operate the Conrad-Caldwell House Museum (CCHM). Its mission being to collect, preserve, and share the story of the house and its heritage.

The significance of the mansion has been recognized by the Historic American Buildings Survey of the National Park Service - "At the time of its erection, the Conrad Home was the most magnificent resident in the city. The large stone house is an exceptional example of late Queen Anne style with Richardsonian Romanesque details; and is the work of renowned architect Arthur Loomis." Loomis also designed Louisville Medical College, the Speed Art Museum, and Southern Baptist Theological Seminary.

The Victorian mansion is styled as it would have been in 1908, including many original furnishings and artifacts. Currently, the museum provides guided tours plus, educational and cultural events to over 10,000 visitors and students each year.

The museum directly meets its mission by providing guided tours, developing educational programming, launching new exhibits, and participating in community events such as the Cultural Pass, the Holiday Home Tour, and the Old Louisville Mansions Tour. Additionally, to support operations, CCHM host fundraisers, rents spaces for a range of private events, and leases small apartments. Through wide ranging programs and tours, we reach over 12,000 visitors from all 50 states and more than 25 countries. We are run by a small staff and a committed group of volunteers.

Beyond monies raised by programs, CCHM is supported by multiple external organizations. In 2019, the St. James Court Association awarded a grant for capital improvements and the Kentucky Historical Society awarded CCHM with its Thomas D. Clark Award of Excellence. In 2018, Louisville Tourism awarded a grant to CCHM promoting the Old Louisville Mansions Tour. In 2015, the Louisville Landmarks Commission awarded its first "best of the best historic structures" to CCHM. In 2014 the Kentucky Historical Society approved a state historical marker for the museum. TripAdvisor ranks CCHM as #1 in top attractions to visit in Louisville.



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF**

Board Member	Term End Date
Keith Kleehammer	07/2022 <i>2024</i>
Hank Triplett	07/2024
Jim Brooks	07/2024
Stephen Peterson	07/2024
John Crum	07/2024
Danielle Spalenka	07/2024
Candace Milligan	07/2024
Charles Ellis	07/2023
Linda Morris	07/2023
Linda Shaw	07/2023
Suzanne Hurst	07/2023

*(Handwritten mark)*

**Describe the Board term limit policy:**

Each director shall hold office for a two year term or until his or her successor shall have been elected and qualifies for the office, whichever period is longer, and may be reelected. No elected director shall hold office for more than eight consecutive years, but may be reelected after one year's time off the board.

Three Highest Paid Staff Names	Annual Salary
Kate Meador, Executive Director	39,000
Christopher Kirkland, Assistant Director	26,000
Bela Sage, Education Coordinator	10,000

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 5 – PROGRAM/PROJECT NARRATIVE

**A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):**

After being laid to rest 7 years ago, Spirit Ball: A Victorian Masquerade rises from the grave this October! Celebrate the ghostly season in true 19th-century style, as our lavish masquerade returns to The Conrad-Caldwell House on St. James Court for one night only. In addition to music, dancing, and a silent auction to benefit the Conrad-Caldwell House Museum, revelers will dine on gourmet appetizers crafted by True North Catering, indulge in expertly mixed cocktails at the open bar, have their fortunes revealed with a one-card draw of the Tarot deck, and much more! Celebrate All Hallow's Eve amidst the gaslit Victorian splendor of St. James Court, the Nation's Most Haunted Neighborhood. All proceeds benefit The Conrad-Caldwell House Museum's continued preservation efforts and educational programming.

**B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):**

CCHM is requesting funds to cover the cost of decorations, printing, local entertainers which will come to \$2,000.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**C: If this request is a fundraiser, please detail how the proceeds will be spent:**

The Spirit Ball is a fundraiser for CCHM. With funds raised by this event, the organization will use them for ongoing historic preservation endeavors. Specifically, projects that are in the works include restoration and cleaning of the 80 of the original 1895 windows, plaster fixes, upgrades to outdated systems, and development of a master landscape plan.

**D: For Expenditure Reimbursement Only** – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

- The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

- Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
  - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:**

The event capacity is 125 paying guests. Our goal is to sell out the event at \$200 a ticket. The ticket sales are a fundraiser for the museum and will help fund programming and historic preservation goals.

CCHM's marketing consultants will use Google AdWords conversion tracking and Google Analytics Goal Tracking to monitor and report the results of conversions from online campaigns. Re-marketing opportunities will be possible through these reports.

**F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.**

CCHM works tirelessly to foster positive relationships in the community. We consistently strive to develop new bonds with existing corporations and NPS's while maintaining and cultivating our long standing ones.

Within the Old Louisville neighborhood, we collaborate closely with the Old Louisville Neighborhood Council (OLNC) throughout the year providing joint walking tour and home tours to visitors and residents. In 2018, we held the inaugural Old Louisville Mansions Tour which has become the largest program for CCHM. Additionally, in 2020, which is the centennial commemoration of women's suffrage, we will be working closely with the Filson Historical Society, the Louisville Woman's Club, and the Frazier History Museum to create and promote programs surrounding this important anniversary.

Outside of the Old Louisville neighborhood, we work closely with Louisville Tourism to promote the museum. We also collaborate with the NouLou Chamber Ensemble, the Arts and Cultural Alliance, the Cultural Consortium, the Kentuckiana Heritage Consortium, the Center for Women and Families, and CASA, to name a few.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			
<b>B: Rent/Utilities</b>			
<b>C: Office Supplies</b>			
<b>D: Telephone</b>			
<b>E: In-town Travel</b>			
<b>F: Client Assistance</b> (See Detailed List on Page 8)			
<b>G: Professional Service Contracts</b>			
<b>H: Program Materials</b>	2000	15000	17,000
<b>I: Community Events &amp; Festivals</b> (See Detailed List on Page 8)			
<b>J: Machinery &amp; Equipment</b>			
<b>K: Capital Project</b>			
<b>L: Other Expenses</b> (See Detailed List on Page 8)			
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	<b>2000</b>	<b>15,000</b>	<b>\$17,000</b>
% of Program Budget	13 %	87 %	100%

**List funding sources for total program/project costs in Column 2, Non-Metro Funds:**

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	7700
Fees Collected from Program Participants	<del>7700</del> 3,300
Other (please specify)	\$4,000 (silent auction)
Total Revenue for Columns 2 Expenses **	<del>7700</del> 15,000

\*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

\*\*Must equal or exceed total in column 2.





**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**Detail of In-Kind Contributions for this PROGRAM only:** Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

<b>Donor*/Type of Contribution</b>	<b>Value of Contribution</b>	<b>Method of Valuation</b>
Volunteers	\$200	min wage x hours
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)	\$200	

**\* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

**Agency Fiscal Year Start Date:** Jan 2022

**Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year?** NO  YES

**If YES, please explain:**

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

#### Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

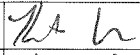
#### Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

**Relationship Disclosure:** List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

### SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	8/16/22
<b>Legal Signatory: (please print):</b>	Kate Meador	<b>Title:</b>	Executive Director
<b>Phone:</b>	502-636-5023	<b>Extension:</b>	
<b>Email:</b>	kmeador@conradcaldwell.org		

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 2508  
Cincinnati, OH 45201

Date: JAN 20 1993

Person to Contact:

Kathy Harbin

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Employer Identification Number:

61-1138330

St. James Court Historic  
Foundation Inc.  
1402 St. James Ct.  
Louisville, KY 40208-2127

Dear Sir or Madam:

This is in response to your inquiry of January 8, 1993, requesting a copy of your determination letter.

Our records indicate that by a determination letter issued in August of 1988, your organization was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(2).

The classification was based on the assumption that your operations would continue as stated in the application. If your sources of support, or your purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

As of January 1, 1984, you are liable for taxes under Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.



(2)

St. James Court Historic Foundation Inc.

61-1138330

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

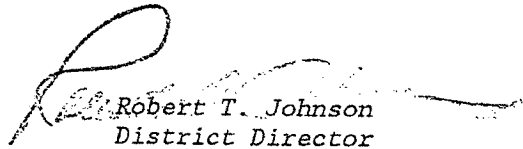
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, you may contact us at the address or telephone number shown in the heading of this letter.

This is an affirmation letter.

Sincerely yours,

  
Robert T. Johnson  
District Director

# St. James Court Historic Foundation, Inc.

## Budget Overview: 2022 Budget - FY22 P&L

January - December 2022

	TOTAL
Revenue	
Admissions Revenue	
Cultural Pass	2,000.00
Museum Admissions Revenue	90,000.00
Other Admissions Revenue	5,000.00
Program Revenue	25,000.00
<b>Total Admissions Revenue</b>	<b>122,000.00</b>
Contributions	
Capital Campaign Contributions	10,000.00
Corporate and Business Contributions	6,000.00
Grants	15,000.00
Individual Contributions	10,000.00
<b>Total Contributions</b>	<b>41,000.00</b>
Other Revenue	
Gift Shop Sales	
Gift Shop Revenue	20,000.00
<b>Total Gift Shop Sales</b>	<b>20,000.00</b>
Rental Hall Service/Fee Revenue	20,000.00
West Wing/Apartments Revenue	35,000.00
<b>Total Other Revenue</b>	<b>75,000.00</b>
<b>Total Revenue</b>	<b>\$238,000.00</b>
Cost of Goods Sold	
Cost of Goods Sold	2,500.00
<b>Total Cost of Goods Sold</b>	<b>\$2,500.00</b>
<b>GROSS PROFIT</b>	<b>\$235,500.00</b>
Expenditures	
Administrative Costs	6,000.00
Apartment Expenditures	4,000.00
Contract Labor	10,000.00
Insurance	18,000.00
Legal & Professional Fees	9,000.00
Operating Costs	
Food & Refreshments	0.00
Marketing and Advertising	4,500.00
Repair & Maintenance	24,000.00
Lawn & Landscaping	2,000.00
<b>Total Repair &amp; Maintenance</b>	<b>26,000.00</b>
Sales Tax Expense	900.00
Supplies	5,000.00
Utilities	25,000.00
<b>Total Operating Costs</b>	<b>61,400.00</b>
Payroll Expenditures	80,000.00

# St. James Court Historic Foundation, Inc.

Budget Overview: 2022 Budget - FY22 P&L

January - December 2022

	TOTAL
<b>Total Expenditures</b>	<b>\$188,400.00</b>
NET OPERATING REVENUE	<b>\$47,100.00</b>
NET REVENUE	<b>\$47,100.00</b>

# St. James Court Historic Foundation, Inc.

Statement of Activity  
January 1 - August 17, 2022

	TOTAL
Revenue	
Admissions Revenue	
Cultural Pass	750.00
Museum Admissions Revenue	52,270.79
Program Revenue	6,616.00
Victorian Cocktails	3,610.00
<b>Total Program Revenue</b>	<b>10,226.00</b>
<b>Total Admissions Revenue</b>	<b>63,246.79</b>
Contributions	477.00
Corporate and Business Contributions	3,182.42
Individual Contributions	12,493.74
Temporarily Restricted Contributions	0.00
<b>Total Contributions</b>	<b>16,153.16</b>
Other Revenue	
Gift Shop Sales	2,872.39
Gift Shop Revenue	6,274.82
<b>Total Gift Shop Sales</b>	<b>9,147.21</b>
Rental Hall Service/Fee Revenue	18,941.00
Services	3,557.92
<b>Total Rental Hall Service/Fee Revenue</b>	<b>22,498.92</b>
Unrealized Gain or Loss on Investment	-2,496.04
West Wing/Apartments Revenue	23,412.00
<b>Total Other Revenue</b>	<b>52,562.09</b>
<b>Total Revenue</b>	<b>\$131,962.04</b>
Cost of Goods Sold	
Consignment - COGS	948.50
Cost of Goods Sold	2,114.58
<b>Total Cost of Goods Sold</b>	<b>\$3,063.08</b>
<b>GROSS PROFIT</b>	<b>\$128,898.96</b>
Expenditures	
Administrative Costs	
Bank Fees	99.00
Merchant Services Expense	250.70
PNC Bank Fees	2.00
Square Fees	1,606.13
<b>Total Bank Fees</b>	<b>1,957.83</b>
Meals and Entertainment	1,147.17
Office Supplies	1,238.13

# St. James Court Historic Foundation, Inc.

## Statement of Activity

January 1 - August 17, 2022

	TOTAL
Permit Fees	40.00
Postage and Delivery	33.37
Printing and Copying	975.79
Taxes & Licenses	15.00
Travel and Fuel	-8.90
Volunteer Refreshments	637.65
<b>Total Administrative Costs</b>	<b>6,036.04</b>
Apartment Expenditures	
Apartment Maintenance	1,884.77
Apt Advertising	50.60
Apt Legal Fee	385.50
Apt Mgmt Fee	755.32
Apt Supplies	514.18
Pest Control	6,130.00
<b>Total Apartment Expenditures</b>	<b>9,720.37</b>
Capital Campaign Account Expenses	1,500.00
Contract Labor	
Custodial Contract Labor	1,680.00
Programs	9,026.16
<b>Total Contract Labor</b>	<b>10,706.16</b>
Insurance	
Insurance - Collections	1,630.44
Insurance - Commercial Liability	8,823.77
Insurance - D & O	983.50
Special Insurances	101.80
Worker's Comp Insurance	535.00
<b>Total Insurance</b>	<b>12,074.51</b>
Interest Expense	5.34
Legal & Professional Fees	985.50
Accounting Expenses	4,225.00
Background Checks	236.32
<b>Total Legal &amp; Professional Fees</b>	<b>5,446.82</b>
Miscellaneous	70.00
Operating Costs	
Collections Care	360.13
Computers & Software	259.61
Custodial Supplies	62.03
Dues and Subscriptions	168.00
Food & Refreshments	1,640.14
Marketing and Advertising	4,119.12

# St. James Court Historic Foundation, Inc.

## Statement of Activity

January 1 - August 17, 2022

	TOTAL
Repair & Maintenance	5,786.39
Elevator	677.20
Fire Alarm	681.25
HVAC	17,032.00
Inspections	659.20
Lawn & Landscaping	1,321.56
Maintenance Supplies	57.22
Plumbing	345.00
Security System Repair	280.00
<b>Total Repair &amp; Maintenance</b>	<b>26,839.82</b>
Sales Tax Expense	769.50
Supplies	1,406.66
Utilities	
Gas & Electric Expense	12,451.46
Internet Expense	1,409.07
Security Monitoring Expense	853.46
Water Expense	4,491.46
<b>Total Utilities</b>	<b>19,205.45</b>
<b>Total Operating Costs</b>	<b>54,830.46</b>
Payroll Expenditures	
Payroll Prep Expense	678.57
Payroll Tax Expense	9,921.97
Salaries and Wages Expense	31,254.77
<b>Total Payroll Expenditures</b>	<b>41,855.31</b>
<b>Total Expenditures</b>	<b>\$142,245.01</b>
NET OPERATING REVENUE	<b>\$ -13,346.05</b>
Other Revenue	
Dividends and Interest	9.51
<b>Total Other Revenue</b>	<b>\$9.51</b>
NET OTHER REVENUE	<b>\$9.51</b>
NET REVENUE	<b>\$ -13,336.54</b>



# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2021 calendar year, or tax year beginning** \_\_\_\_\_ **and ending** \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization **ST JAMES COURT HISTORIC FOUNDATION**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**1402 ST JAMES COURT**  
 City or town State ZIP code  
**Louisville KY 40208**  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number  
**61-1138330**

**E** Telephone number  
**(502) 636-5023**

**F** Name and address of principal officer:  
**KEITH KLEEHAMMER 7800 HIDDEN OAK COURT, Louisville, KY 4022**

**G** Gross receipts **262,894**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **www.conradcaldwell.org**

**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation **1987** **M** State of legal domicile: **KY**

**(c) Group exemption number** ▶

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	16
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	46,936	65,000
	9 Program service revenue (Part VIII, line 2g)	69,035	93,976
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,604	6,405
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	31,276	85,702
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	154,851	251,083
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	78,475	67,076
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 13,198		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	94,598	150,458
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	173,073	217,534
19 Revenue less expenses. Subtract line 18 from line 12	-18,222	33,549	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,289,414	End of Year 1,306,464
	21 Total liabilities (Part X, line 26)	19,544	3,045
	22 Net assets or fund balances. Subtract line 21 from line 20	1,269,870	1,303,419

**Part II Signature Block**

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 officer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature of officer: **KEITH KLEEHAMMER** Date: **5/16/2022**  
 Type or print name and title: **PRESIDENT**

**Paid Preparer Use Only**

Print/Type preparer's name <b>Jeffrey L Layman, CPA</b>	Preparer's signature <b>Jeffrey L Layman, CPA</b>	Date <b>6/10/2022</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P02059405</b>
Firm's name ▶ <b>Layman and Mills CPA's LLC</b>		Firm's EIN ▶ <b>83-3413415</b>		
Firm's address ▶ <b>1100 US Hwy. 127 South, Suite B-1, Frankfort, KY 40601</b>		Phone no. <b>(502) 607-0303</b>		

May the IRS discuss this return with the preparer shown above? See instructions.  Yes  No

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 165,964 including grants of \$ ) (Revenue \$ ) VARIOUS PROGRAMS INTERPRETING AND EXHIBITING VICTORIAN LIFESTYLES, INCLUDING CUSTOMS, ARCHITECTURE, FURNISHINGS, CLOTHING, LITERATURE, MUSIC AND FOOD

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) N/A

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) N/A

4d Other program services (Describe on Schedule O.) (Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses ▶ 165,964

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III . . . . .		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	X	
10 Did the organization, directly or through a related organization, hold assets in donor restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V . . . . .		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions . . . . .		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various IRS requirements like grants, compensation, bond issues, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V.

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .	2a	2		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O . . . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	4a			X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>				
a	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b			
10	<b>Section 501(c)(7) organizations.</b> Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	10b			
11	<b>Section 501(c)(12) organizations.</b> Enter:				
a	Gross income from members or shareholders . . . . .	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	11b			
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	12b			
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	13b			
c	Enter the amount of reserves on hand . . . . .	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.	16			X
17	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? . . . . . If "Yes," complete Form 6069.	17			X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included on line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?... 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?... 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?... 5 Did the organization become aware during the year of a significant diversion of the organization's assets?... 6 Did the organization have members or stockholders?... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?... 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?... 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13. b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official. b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed NONE 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O) 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records KATE MEADOR 502-636-5023 1402 ST. JAMES COURT, LOUISVILLE, KY 40208



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII.

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual director or trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KEITH KLEEHAMMER PRESIDENT	0.00 0.00	X		X				0	0	0
(2) HANK TRIPLETT VICE PRESIDENT	0.00 0.00	X		X				0	0	0
(3) JAMES BROOKS TRESURER	0.00 0.00	X		X				0	0	0
(4) NORM NEZELKEWICZ SECRETARY	0.00 0.00	X		X				0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							0	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							0	0	0	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII.

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	20,050			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	44,950			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 0			
	h	<b>Total.</b> Add lines 1a-1f		65,000			
Program Service Revenue			Business Code				
	2a	MUSEUM TOURS		53,925	53,925		
	b	RENTAL HALLS/OPERATIONS		22,129	22,125		
	c	PROGRAMS		17,922	17,922		
	d			0			
	e			0			
	f	All other program service revenue		0			
g	<b>Total.</b> Add lines 2a-2f		93,976				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		6,405	6,405		
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real	6a	37,498		
			(ii) Personal	6b	7,048		
				6c	30,450	0	
	d	Net rental income or (loss)		30,450	30,450		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	7a	0	0	
			(ii) Other	7b	0	0	
				7c	0	0	
	d	Net gain or (loss)		0			
	8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18		8a	0		
				8b	0		
					0		
	c	Net income or (loss) from fundraising events		0			
9a	Gross income from gaming activities. See Part IV, line 19		9a	0			
			9b	0			
				0			
c	Net income or (loss) from gaming activities		0				
10a	Gross sales of inventory, less returns and allowances		10a	30,575			
			10b	4,763			
				25,812	25,812		
c	Net income or (loss) from sales of inventory		25,812	25,812			
Miscellaneous Revenue			Business Code				
	11a	DEBT FORGIVENESS		29,440	29,440		
	b			0			
	c			0			
	d	All other revenue		0			
e	<b>Total.</b> Add lines 11a-11d		29,440				
12	<b>Total revenue.</b> See instructions		251,083	186,079	0	0	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	0		0	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	64,480	33,530	21,278	9,672
7 Other salaries and wages . . . . .	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	0			
10 Payroll taxes . . . . .	2,596	1,350	857	389
11 Fees for services (nonemployees):				
a Management . . . . .	0			
b Legal . . . . .	816	326	408	82
c Accounting . . . . .	9,252	3,701	4,626	925
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17 . . . . .	0			
f Investment management fees . . . . .	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	10,130	10,130	0	
12 Advertising and promotion . . . . .	5,223	3,272		1,951
13 Office expenses . . . . .	1,782	1,782		
14 Information technology . . . . .	1,287	1,287		
15 Royalties . . . . .	0			
16 Occupancy . . . . .	82,407	82,407		
17 Travel . . . . .	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	0			
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	4,505	4,505	0	0
23 Insurance . . . . .	20,878	10,060	10,818	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SUPPLIES . . . . .	3,195	3,195		
b SALES TAX . . . . .	1,741	1,741		
c MAINTENANCE - GENERAL . . . . .				
d BANK FEES . . . . .	3,967	3,931	36	
e All other expenses . . . . .	5,275	4,747	349	179
<b>25 Total functional expenses.</b> Add lines 1 through 24e . . . . .	<b>217,534</b>	<b>165,964</b>	<b>38,372</b>	<b>13,198</b>
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	96,862	<b>1</b>	96,524	
	<b>2</b> Savings and temporary cash investments . . . . .	27,514	<b>2</b>	33,919	
	<b>3</b> Pledges and grants receivable, net . . . . .	10,089	<b>3</b>	10,229	
	<b>4</b> Accounts receivable, net . . . . .	0	<b>4</b>	0	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>		
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0	
	<b>8</b> Inventories for sale or use . . . . .	10,462	<b>8</b>	22,085	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	7,301	<b>9</b>	8,391	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 1,168,775			
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 33,913	1,136,664	<b>10c</b> 1,134,862	
	<b>11</b> Investments—publicly traded securities . . . . .	0	<b>11</b>	0	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0	
	<b>14</b> Intangible assets . . . . .	522	<b>14</b>	454	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	0	<b>15</b>	0	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .		1,289,414	<b>16</b>	1,306,464	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	660	<b>17</b>	29	
	<b>18</b> Grants payable . . . . .	0	<b>18</b>		
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>		
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	0	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0	
	<b>25</b> Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	18,884	<b>25</b>	3,016	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		19,544	<b>26</b>	3,045
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	<b>27</b> Net assets without donor restrictions . . . . .	1,269,870	<b>27</b>	1,303,419	
	<b>28</b> Net assets with donor restrictions . . . . .	0	<b>28</b>		
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	<b>29</b> Capital stock or trust principal, or current funds . . . . .	0	<b>29</b>		
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>		
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>		
<b>32</b> Total net assets or fund balances . . . . .		1,269,870	<b>32</b>	1,303,419	
<b>33</b> Total liabilities and net assets/fund balances . . . . .		1,289,414	<b>33</b>	1,306,464	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	251,083
2	Total expenses (must equal Part IX, column (A), line 25)	2	217,534
3	Revenue less expenses. Subtract line 2 from line 1	3	33,549
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,269,870
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,303,419

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		



## Depreciation and Amortization (Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <b>ST JAMES COURT HISTORIC FOUNDATION</b>	Business or activity to which this form relates <b>990</b>	Identifying number <b>61-1138330</b>
----------------------------------------------------------------------	---------------------------------------------------------------	-----------------------------------------

### Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	<b>1</b>	1,050,000
2 Total cost of section 179 property placed in service (see instructions)	<b>2</b>	635
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,620,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	1,050,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	<b>9</b>	0
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562.	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	0
13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	<b>13</b>	0

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

### Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	<b>14</b>	
15 Property subject to section 168(f)(1) election	<b>15</b>	
16 Other depreciation (including ACRS)	<b>16</b>	

### Part III MACRS Depreciation (Don't include listed property. See instructions.)

#### Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2021	<b>17</b>	4,304
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

#### Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		635	5	HY	200DB	127
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	11/5/2021	2,000	39 yrs.	MM	S/L	6
				MM	S/L	

#### Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

### Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	<b>21</b>	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	4,437
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

For Paperwork Reduction Act Notice, see separate instructions.

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/ investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . . . . .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>	0
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	0

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? See instructions . . . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

**Part VI**

**Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2021 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2021 tax year . . . . .				<b>43</b>	68
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	68

Form **4562**

# Kentucky State Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2021

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. **179**

Name(s) shown on return <b>ST JAMES COURT HISTORIC FOUNDATION</b>	Business or activity to which this form relates <b>990</b>	Identifying number <b>61-1138330</b>
----------------------------------------------------------------------	---------------------------------------------------------------	-----------------------------------------

**Part I Election To Expense Certain Property Under Section 179**

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

1 Maximum amount (see instructions)	1	100,000
2 Total cost of section 179 property placed in service (see instructions)	2	635
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	99,999,999
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	100,000
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562.	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

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

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2021	17	4,456
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	▶ <input type="checkbox"/>	

**Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19 a</b> 3-year property						
<b>b</b> 5-year property		635	5	HY	200DB	127
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property	11/5/2021	2,000	39 yrs.	MM	S/L	6
				MM	S/L	

**Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

<b>20 a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	4,589
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2021)

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions. 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions. Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

42 Amortization of costs that begins during your 2021 tax year (see instructions): 43 Amortization of costs that began before your 2021 tax year 44 Total. Add amounts in column (f). See the instructions for where to report

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>ST JAMES COURT HISTORIC FOUNDATION</b>	Employer identification number 61-1138330
-----------------------------------------------------------------------	----------------------------------------------

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations 0
- g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
<b>Total</b>						0	0

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	16,800	52,473	45,802	46,936	65,000	227,011
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>4 Total.</b> Add lines 1 through 3	16,800	52,473	45,802	46,936	65,000	227,011
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						227,011

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4	16,800	52,473	45,802	46,936	65,000	227,011
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources			5,166			5,166
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
<b>11 Total support.</b> Add lines 7 through 10						232,177
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	<b>14</b>	97.77%
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14	<b>15</b>	0.00%
<b>16a 33 1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		



**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>6 Total.</b> Add lines 1 through 5	0	0	0	0	0	0
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
<b>c</b> Add lines 7a and 7b	0	0	0	0	0	0
<b>8 Public support</b> (Subtract line 7c from line 6.)						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6	0	0	0	0	0	0
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
<b>c</b> Add lines 10a and 10b	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	0.00%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15	<b>16</b>	0.00%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	0.00%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17	<b>18</b>	0.00%

- 19a 33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations (continued)**

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .	11c	

**Section B. Type I Supporting Organizations**

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

**Section D. All Type III Supporting Organizations**

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	3b	

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	0 0
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	0 0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	0 0
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	0 0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0 0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0 0
6	Multiply line 5 by 0.035.	6	0 0
7	Recoveries of prior-year distributions	7	0 0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0 0

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2	Enter 0.85 of line 1.	2	0
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4	Enter greater of line 2 or line 3.	4	0
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	0

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10
		0
		0
		0.000

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			0
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f <b>Total</b> of lines 3a through 3e	0		
g Applied to underdistributions of prior years		0	
h Applied to 2021 distributable amount			0
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f	0		
4 Distributions for 2021 from Section D, line 7: \$ 0			
a Applied to underdistributions of prior years		0	
b Applied to 2021 distributable amount			0
c Remainder. Subtract lines 4a and 4b from line 4	0		
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0	
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7 <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.	0		
8 Breakdown of line 7:			
a Excess from 2017	0		
b Excess from 2018	0		
c Excess from 2019	0		
d Excess from 2020	0		
e Excess from 2021	0		

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dashed lines for supplemental information.

Electronic Filing Only

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

ST JAMES COURT HISTORIC FOUNDATION

Employer identification number

61-1138330

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1a-2 regarding collections of art and historical treasures.



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f 0   |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0	0	0	0

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_ %
  - b Permanent endowment \_\_\_\_\_ %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                                                                                            | Yes    | No |
|--------------------------------------------------------------------------------------------|--------|----|
| (i) Unrelated organizations                                                                | 3a(i)  |    |
| (ii) Related organizations                                                                 | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	25,000		25,000
b Buildings	0	969,240	0	969,240
c Leasehold improvements	0	0	0	0
d Equipment	0	174,535	33,913	140,622
e Other	0	0	0	0
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,134,862



**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .	0	
(2) Closely held equity interests . . . . .	0	
(3) Other . . . . .		
(A) . . . . .		
(B) . . . . .		
(C) . . . . .		
(D) . . . . .		
(E) . . . . .		
(F) . . . . .		
(G) . . . . .		
(H) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	0
(2)	OTHER CURRENT LIABILITIES	3,016
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		3,016

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . .



**Part XIII** Supplemental Information *(continued)*

Electronic Filing Only

**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

ST JAMES COURT HISTORIC FOUNDATION

61-1138330

Form 990, Part I, Line 1: Organization's Mission: TO PRESERVE THE CONRAD-CALDWELL HOUSE MUSEUM

ON ST JAMES COURT AS AN OUTSTANDING EXAMPLE OF VICTORIAN ARCHITECTURE, TO INTERPRET AND EXHIBIT VICTORIAN LIFESTYLES AND ACHIEVEMENTS IN LOUISVILLE AS A N EDUCATION RESOURCE AND TO PROVIDE A CULTURAL AND SOCIAL CENTER FOR THE CITY

Form 990, Part I, Line 6: VOLUNTEERS SERVE AS MUSEUM DOCENTS, ADDITIONAL VOLUNTEERS HELP WITH DECORATING, SETTING UP AND SERVING AT EVENTS

Form 990, Part III, Line 4d: VARIOUS PROGRAMS INTERPRETING AND EXHIBITING VICTORIAN LIFESTYLES AND ACHIEVMENTS IN LOUISVILLE.

Form 990, Part I, Line 11b - ORGANIZATIONS PROCESS TO REVIEW FORM 990: TREASURER AND EXECUTIVE DIRECTOR REVIEWED BEFORE PRESENTATION AT BOARD MEETING. THE RETURNS ARE FILES ONCE APPROVED BY THE BOARD.

Form 990, Part VI, Line 12c - Enforcement of conflicts policy: BOARD REVIEW ANNUALLY

Form 990, Part VI, Line 15a - Compensation Process for top Official: EXECUTIVE COMMITTEE REVIEWS EXECUTIVE DIRECTOR PERFORMANCE AND APPROVES COMPENSATION ON AN ANNUAL BASIS

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation: POLICY STATEMENTS ARE AVAILABLE BY REQUEST

Electronic Filing Only

Name of the organization

Employer identification number

ST JAMES COURT HISTORIC FOUNDATION

61-1138330

Electronic Filing Only

# IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning \_\_\_\_\_, 2021, and ending \_\_\_\_\_, 20\_\_\_\_\_

# 2021

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer **ST JAMES COURT HISTORIC FOUNDATION** EIN or SSN **61-1138330**

Name and title of officer or person subject to tax  
**KEITH KLEEHAMMER** **PRESIDENT**

### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here . . . . .	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	<u>251,083</u>
2a Form 990-EZ check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	_____
3a Form 1120-POL check here . . . . .	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3b	_____
4a Form 990-PF check here . . . . .	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	4b	_____
5a Form 8868 check here . . . . .	<input type="checkbox"/>	b Balance due (Form 8868, line 3c) . . . . .	5b	_____
6a Form 990-T check here . . . . .	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . . . .	6b	_____
7a Form 4720 check here . . . . .	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . . . .	7b	_____
8a Form 5227 check here . . . . .	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	_____
9a Form 5330 check here . . . . .	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . . . .	9b	_____
10a Form 8038-CP check here . . . . .	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038]CP, Part III, line 22) . . . . .	10b	_____

### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) **ST JAMES COURT HISTORIC FOUNDATION**, (EIN) **61-1138330** and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

#### PIN: check one box only

I authorize Layman and Mills CPA's LLC to enter my PIN 56789 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date \_\_\_\_\_

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

61785588780  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Jeffrey L Layman, CPA Date ▶ 6/10/2022

**ERO Must Retain This Form—See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

# IRS e-file Signature Authorization for a Tax Exempt Entity

Department of the Treasury  
Internal Revenue Service

For calendar year 2021, or fiscal year beginning \_\_\_\_\_, 2021, and ending \_\_\_\_\_, 20\_\_\_\_\_

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

# 2021

Name of filer

**ST JAMES COURT HISTORIC FOUNDATION**

EIN or SSN

**61-1138330**

Name and title of officer or person subject to tax

**KEITH KLEEHAMMER**

**PRESIDENT**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b _____
2a Form 990-EZ check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b _____
3a Form 1120-POL check here . . . . .	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3b _____
4a Form 990-PF check here . . . . .	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	4b _____
5a Form 8868 check here . . . . .	<input checked="" type="checkbox"/>	b Balance due (Form 8868, line 3c) . . . . .	5b <u>0</u>
6a Form 990-T check here . . . . .	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . . . .	6b _____
7a Form 4720 check here . . . . .	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . . . .	7b _____
8a Form 5227 check here . . . . .	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b _____
9a Form 5330 check here . . . . .	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . . . .	9b _____
10a Form 8038-CP check here . . . . .	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038]CP, Part III, line 22) . . . . .	10b _____

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) **ST JAMES COURT HISTORIC FOUNDATION**, (EIN) **61-1138330** and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize Layman and Mills CPA's LLC to enter my PIN  as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Jeffrey L Layman, CPA

Date ▶ 6/10/2022

**ERO Must Retain This Form—See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

**Form 4562 Statement - 990**

12/31/2021

ST JAMES COURT HISTORIC FOUNDATION 61-1138330

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.
----------	-------------------------	------------------------	------------	----------------	---------------------	--------------------	--------	-------------------	---------------	----------------	-----------------	--------	-----------------	----------------------------------	--------------	---------------------

**Depreciation Detail**

**ACRS and other depreciation (Line 16)**

2	SOFTWARE	6/1/2012	F-1	100.00%	419	0	0	210	0	209	3.0	SL	FM	419	0	419		
4	SOFTWARE	8/19/2013	F-1	100.00%	455	0	0	228	0	227	3.0	SL	FM	455	0	455		
16	SOFTWARE 2014	7/1/2014	F-1	100.00%	1,108	0	0	554	0	554	3.0	SL	FM	1,108	0	1,108		
Total ACRS and other depreciation (Line 16)														1,982	0	992	0	990

**MACRS deductions for prior years (Line 17)**

7	IMPROVEMENTS	6/30/2013	R-5	100.00%	5,408	0	0	0	0	5,408	39.0	SL/GDS	MM	970	139	1,109		
15	FURNITURE 2014	6/30/2014	F-11	100.00%	539	0	0	0	0	539	7.0	SL/GDS	HY	501	38	539		
17	EQUIPMENT 2014	7/1/2014	F-11	100.00%	1,430	0	0	0	0	1,430	7.0	SL/GDS	HY	1,328	102	1,430		
18	APPLIANCE 2014	7/1/2014	F-11	100.00%	201	0	0	0	0	201	7.0	SL/GDS	FM	187	14	201		
21	AIR CONDITIONER	6/27/2015	F-11	100.00%	638	0	0	319	0	319	7.0	200DB	HY	595	28	623		
22	BILLIARD ROOM FLOOR	3/15/2016	R-5	100.00%	1,300	0	0	0	0	1,300	39.0	SL/GDS	MM	160	33	193		
1	APPLIANCES	6/1/2016	F-3	100.00%	589	0	0	295	0	294	5.0	200DB	HY	572	17	589		
2	APPLIANCES	4/18/2017	F-3	100.00%	273	0	0	137	0	136	5.0	200DB	HY	249	16	265		
23	HVAC SYSTEM	5/2/2017	R-5	100.00%	147,877	0	0	0	0	147,877	39.0	SL/ADS	MM	13,432	3,792	17,224		
24	HVAC	5/19/2017	R-5	100.00%	1,600	0	0	0	0	1,600	39.0	SL/GDS	MM	149	41	190		
3	OFFICE EQUIPMENT	9/1/2017	F-11	100.00%	490	0	0	245	0	245	7.0	200DB	HY	413	22	435		
26	FF&E	2/3/2018	F-11	100.00%	122	0	0	35	0	87	7.0	200DB	HY	61	11	72		
4	IMPROVEMENTS	6/1/2018	R-5	100.00%	2,007	0	0	0	0	2,007	39.0	SL/GDS	MM	133	51	184		
Total MACRS deductions for prior years (Line 17)														162,474	0	1,031	0	161,443

**GDS 5-year property (Line 19b)**

27	PRINTER	8/4/2021	F-5	100.00%	635	0	0	0	0	635	5.0	200DB	HY	0	127	127		
Total GDS 5-year property (Line 19b)														635	0	0	0	635

**GDS nonresidential real property (Line 19i)**

26	HVAC IMPROVEMENT	11/5/2021	R-5	100.00%	2,000	0	0	0	0	2,000	39.0	SL/GDS	MM	0	6	6		
Total GDS nonresidential real property (Line 19i)														2,000	0	0	0	2,000

**Subtotal Depreciation**

Subtotal Depreciation														167,091	0	2,023	0	165,068
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**Listed Property**

**Listed property with more than 50% business use (Line 25 and 26)**

20	COMPUTER	4/8/2015	F-4	100.00%	567	0	0	284	0	283	5.0	200DB	HY	567	0	567		
Total listed prop with > 50% business use														567	0	284	0	283

**Subtotal Listed Property**

Subtotal Listed Property														567	0	284	0	283
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**Total Amortization (Line 44)**

19	PHOTOGRAPHY RIGHTS	7/31/2010	Z-16	100.00%	500	0	0	0	0	500	15.0	SL	FM	200	33	233		
1	LOGO DESIGN	6/1/2012	Z-16	100.00%	520	0	0	0	0	520	15.0	SL	FM	298	35	333		
Total Amortization (Line 44)														1,020	0	0	0	1,020



Form 4562 Statement - 990

ST JAMES COURT HISTORIC FOUNDATION 61-1138330 12/31/2021

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.
					168,678	0	0	2,307	0	166,371				21,797	4,505	26,302

Total Depreciation and Amortization

**Summary of Unadjusted Basis of Qualified Property (4562)**

12/31/2021

**Summary of Qualified Property by Activity**

Activity		Unadjusted Cost or Basis
1	990	175,835

**Detail of Qualified Property**

	Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
2	990	OFFICE EQUIPMENT	6/1/2012	7.0	10	591	100.00%	591
3	990	OFFICE EQUIPMENT	10/25/2013	7.0	9	140	100.00%	140
4	990	ACCESSORY	10/19/2013	7.0	9	140	100.00%	140
5	990	HUMIDIFIER	1/14/2013	7.0	9	149	100.00%	149
6	990	COMPUTER	4/8/2015	5.0	7	567	100.00%	567
7	990	AIR CONDITIONER	6/27/2015	7.0	7	638	100.00%	638
8	990	HVAC SYSTEM	5/2/2017	39	5	147,877	100.00%	147,877
9	990	OFFICE EQUIPMENT	9/1/2017	7.0	5	490	100.00%	490
10	990	APPLIANCE	6/1/2019	5.0	3	273	100.00%	273
11	990	FF&E	2/3/2018	7.0	4	122	100.00%	122
12	990	SOFTWARE	6/1/2012	3.0	10	419	100.00%	419
13	990	SOFTWARE	8/19/2013	3.0	9	455	100.00%	455
14	990	APPLIANCES	1/1/2014	7.0	8	3,528	100.00%	3,528
15	990	FIXTURES	1/1/2014	7.0	8	2,554	100.00%	2,554
16	990	FURNITURE 2014	6/30/2014	7.0	8	539	100.00%	539
17	990	SOFTWARE 2014	7/1/2014	3.0	8	1,108	100.00%	1,108
18	990	EQUIPMENT 2014	7/1/2014	7.0	8	1,430	100.00%	1,430
19	990	APPLIANCE 2014	7/1/2014	7.0	8	201	100.00%	201
20	990	BILLIARD ROOM FLOOR	3/15/2016	39.0	6	1,300	100.00%	1,300
21	990	APPLIANCES	6/1/2016	5.0	6	589	100.00%	589
22	990	APPLIANCES	4/18/2017	5.0	5	273	100.00%	273
23	990	HVAC	5/19/2017	39.0	5	1,600	100.00%	1,600
24	990	APPLIANCES	7/1/2018	5.0	4	592	100.00%	592
25	990	WEST WING	6/1/2019	5.0	3	210	100.00%	210
26	990	IMPROVEMENTS	6/30/2013	39.0	9	5,408	100.00%	5,408
27	990	IMPROVEMENTS	6/1/2018	39.0	4	2,007	100.00%	2,007
28	990	HVAC IMPROVEMENT	11/5/2021	39.0	1	2,000	100.00%	2,000
29	990	PRINTER	8/4/2021	5.0	1	635	100.00%	635

**Form 4562 Statement Kentucky State - 990**

12/31/2021

ST JAMES COURT HISTORIC FOUNDATION 61-1138330

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.	Special Allowance Difference		
<b>Depreciation Detail</b>																			
<b>MACRS deductions for prior years (Line 17)</b>																			
7	IMPROVEMENTS	6/30/2013	R-5	100.00%	5,408	0	0	0	0	5,408	39.0	SL/GDS	MM	970	139	1,109	0		
15	FURNITURE 2014	6/30/2014	F-11	100.00%	539	0	0	0	0	539	7.0	SL/GDS	HY	501	38	539	0		
17	EQUIPMENT 2014	7/1/2014	F-11	100.00%	1,430	0	0	0	0	1,430	7.0	SL/GDS	HY	1,328	102	1,430	0		
18	APPLIANCE 2014	7/1/2014	F-11	100.00%	201	0	0	0	0	201	7.0	SL/GDS	FM	187	14	201	0		
21	AIR CONDITIONER	6/27/2015	F-11	100.00%	638	0	0	0	0	638	7.0	200DB	HY	553	57	610	319		
22	BILLIARD ROOM FLOOR	3/15/2016	R-5	100.00%	1,300	0	0	0	0	1,300	39.0	SL/GDS	MM	160	33	193	0		
1	APPLIANCES	6/1/2016	F-3	100.00%	589	0	0	0	0	589	5.0	200DB	HY	555	34	589	295		
2	APPLIANCES	4/18/2017	F-3	100.00%	273	0	0	0	0	273	5.0	200DB	HY	226	31	257	137		
23	HVAC SYSTEM	5/2/2017	R-5	100.00%	147,877	0	0	0	0	147,877	40.0	SL/GDS	MM	13,432	3,697	17,129	0		
3	HVAC	5/19/2017	R-5	100.00%	1,600	0	0	0	0	1,600	39.0	SL/GDS	MM	149	41	190	0		
24	OFFICE EQUIPMENT	9/1/2017	F-11	100.00%	490	0	0	0	0	490	7.0	200DB	HY	337	44	381	245		
26	FF&E	2/3/2018	F-11	100.00%	122	0	0	0	0	122	7.0	200DB	HY	61	15	76	35		
4	IMPROVEMENTS	6/1/2018	R-5	100.00%	2,007	0	0	0	0	2,007	39.0	SL/GDS	MM	133	51	184	0		
4	APPLIANCES	7/1/2018	F-3	100.00%	592	0	0	0	0	592	5.0	200DB	HY	422	68	490	592		
25	APPLIANCE	6/1/2019	F-3	100.00%	273	0	0	0	0	273	5.0	200DB	HY	142	52	194	273		
6	WEST WING	6/1/2019	F-3	100.00%	210	0	0	0	0	210	5.0	200DB	HY	109	40	149	210		
Total MACRS deductions for prior years (Line 17)										163,549	0	0	0	0	163,549	19,265	4,456	23,721	2,106
<b>GDS 5-year property (Line 19b)</b>																			
27	PRINTER	8/4/2021	F-5	100.00%	635	0	0	0	0	635	5.0	200DB	HY	0	127	127	0		
Total GDS 5-year property (Line 19b)										635	0	0	0	0	635	0	127	127	0
<b>GDS nonresidential real property (Line 19i)</b>																			
26	HVAC IMPROVEMENT	11/5/2021	R-5	100.00%	2,000	0	0	0	0	2,000	39.0	SL/GDS	MM	0	6	6	0		
Total GDS nonresidential real property (Line 19i)										2,000	0	0	0	0	2,000	0	6	6	0
<b>Subtotal Depreciation</b>										166,184	0	0	0	0	166,184	19,265	4,589	23,854	2,106
<b>Listed Property</b>																			
Listed property with more than 50% business use (Line 25 and 26)																			
20	COMPUTER	4/8/2015	F-4	100.00%	567	0	0	0	0	567	5.0	200DB	HY	567	0	567	284		
Total listed prop with > 50% business use										567	0	0	0	0	567	567	0	567	284
<b>Subtotal Listed Property</b>										567	0	0	0	0	567	567	0	567	284
<b>Total Amortization (Line 44)</b>																			
19	PHOTOGRAPHY RIGHTS	7/31/2010	Z-16	100.00%	500	0	0	0	0	500	15.0	SL	FM	200	33	233	0		
1	LOGO DESIGN	6/1/2012	Z-16	100.00%	520	0	0	0	0	520	15.0	SL	FM	298	35	333	0		
Total Amortization (Line 44)										1,020	0	0	0	0	1,020	498	68	566	0
<b>Total Depreciation and Amortization</b>										167,771	0	0	0	0	167,771	20,330	4,657	24,987	2,390

## **Elections**

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### **Election to NOT claim first-year special depreciation - 3 Year Property**

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 3-Year depreciable property placed in service during the current tax year.

### **Election to NOT claim first-year special depreciation - 5 Year Property**

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 5-Year depreciable property placed in service during the current tax year.

### **Election to NOT claim first-year special depreciation - 7 Year Property**

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 7-Year depreciable property placed in service during the current tax year.

### **Election to NOT claim first-year special depreciation - 10 Year Property**

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 10-Year depreciable property placed in service during the current tax year.

### **Election to NOT claim first-year special depreciation - 15 Year Property**

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 15-Year depreciable property placed in service during the current tax year.

### **Election to NOT claim first-year special depreciation - 20 Year Property**

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 20-Year depreciable property placed in service during the current tax year.

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ORIGINAL COPY FILED  
SECRETARY OF STATE OF KENTUCKY  
FRANKFORT, KENTUCKY

ARTICLES OF INCORPORATION  
OF

FEB 04 1987 *AV*

THE ST. JAMES COURT HISTORIC FOUNDATION, INC.

*Duffell R. Davis*  
SECRETARY OF STATE

I, THE UNDERSIGNED, for the purpose of forming a non-profit, non-stock, corporation, under and pursuant to the laws of the Commonwealth of Kentucky, and more particularly Chapter 273 of the Kentucky Revised Statues, hereby certify as follows:

ARTICLE I

The name of the Corporation shall be:  
The St. James Court Historic Foundation, Inc.

ARTICLE II

The duration of the Corporation shall be perpetual.

ARTICLE III

The principal place of business of the Corporation is to be located at 1402 Saint James Court, Louisville, Kentucky, 40208.

The name and address of the registered agent for service of process is:

Ann D. Higbie  
1428 St. James Court  
Louisville, Kentucky 40208

## ARTICLE IV

The Corporation is organized and shall be operated exclusively for charitable, educational, and any other exempt purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1954 (or corresponding provisions of any later Federal tax laws) including, for such purposes, the making of distributions to organizations and individuals engaging in activities falling within the purposes of the Corporation or to organizations or individuals that qualify as exempt under said Section 501(c)(3).

The purposes of the Corporation shall be more specifically stated as follows:

A. To maintain and preserve the Historic Home at 1402 St. James Court, which is on the National Register of Historic Districts.

B. To engage in educational and charitable activities designed to promote Louisville's Historic and Architectural Heritage.

C. To give the visitors of Louisville, as well as the residents an opportunity to visit and study the prime example of Victorian Architecture in the city.

## ARTICLE V

The Corporation shall be irrevocably dedicated to, and operated exclusively for, non-profit purposes. No part

of the net earnings of the Corporation shall inure to the benefit of or be distributed to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article IV hereof.

#### ARTICLE VI

The Corporation shall be empowered to do all acts reasonable and necessary and within the laws of the State of Kentucky, in particular those enumerated in KRS 273.171, to further its purposes set out in Article IV, except as follows and as otherwise sated in these Articles:

A. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

B. Notwithstanding any other provision of these Articles, the Corporation shall not carry on activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provisions of any

subsequent Federal tax laws. If and so long as the Corporation is a private foundation as defined in Section 509(a) of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws:

[1] the Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws,

[2] the Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws,

[3] The Corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws,

[4] the Corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws,

[5] the Corporation shall not make any taxable expenditures as defined in Section 4945(d) of



the Internal Revenue Code of 1954, or corresponding provisions of any later Federal tax laws.

ARTICLE VII

The name and address of the incorporators is:

Ann D. Higbie  
1428 St. James Court  
Louisville, Kentucky 40208

ARTICLE VIII

The names and addresses of the members of the initial Board of Directors are:

Ann D. Higbie	1428 St. James Court Louisville, Kentucky 40208
Craig Knobbe	1432 St. James Court Louisville, Kentucky 40208
Dr. Barbara Sowers	1445 St. James Court Louisville, Kentucky 40208
Margaret Greenwood	1415 St. James Court Louisville, Kentucky 40208
C. Louis Clark	1412 St. James Court Louisville, Kentucky 40208
Eurella M. Salyers	1440 St. James Court Louisville, Kentucky 40208
Gussie Smith	1421 St. James Court Louisville, Kentucky 40208

## ARTICLE IX

The initial Bylaws shall be adopted by the initial Board of Directors. Thereafter, the Corporation shall be governed by the By-Laws.

## ARTICLE X

The officers and members of this Corporation shall not be held personally liable for any debt or obligation of the Corporation solely because of their position as officers and members of the Corporation.

## ARTICLE XI

In the event of dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, dispose of all assets of the Corporation exclusively for the purposes of the Corporation, in such manner, or to such organizations organized and operated exclusively for charitable or educational purposes as shall at the time qualify as an exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding provisions of any later Federal tax laws), as the Board of Directors shall determine.

The remaining assets, if any, shall be disposed of by the Circuit Court of the county in which the principal office of the Corporation is then located, for such purposes

or to such organizations as said Court shall determine are organized and operated exclusively for such purposes.

ARTICLE XII

Amendments to these Articles shall be made pursuant to the provisions of KRS 273.263.

IN TESTIMONY WHEREOF, witness the signatures of the Incorporator of this Corporation on this 29 day of January, 1987.

Ann D. Higbie  
Ann D. Higbie, Incorporator

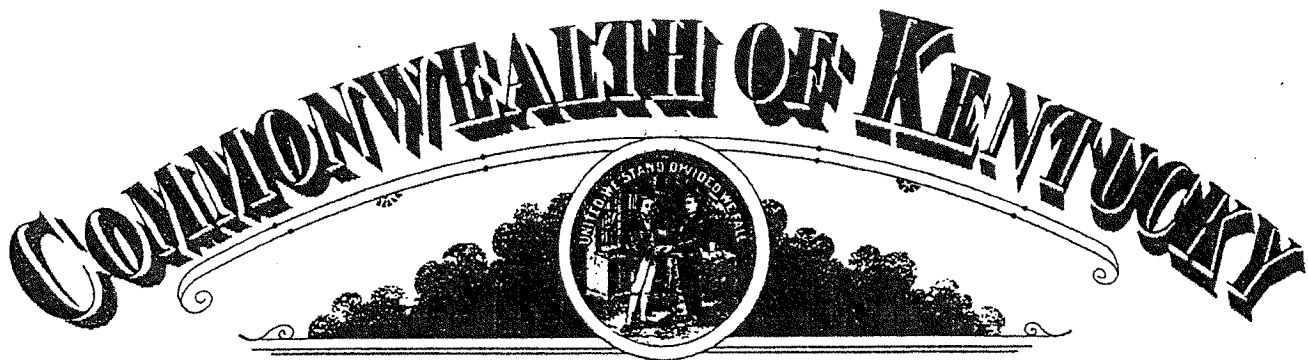
Before me, the undersigned authority, personally appeared Ann D. Higbie, and being first duly sworn, acknowledged that she was an incorporator of the aforementioned Corporation, and that she signed the foregoing Articles of Incorporation as her free act and deed.

Witness my signature and seal of office this 29th day of Jan, 1987.

My Commission Expires: \_\_\_\_\_  
erson County, KY  
My Commission Expires Dec. 22, 1988.

Shirley L. Gumbel  
NOTARY PUBLIC, STATE-AT-LARGE,  
KENTUCKY





**John Y. Brown III  
Secretary of State**

**Certificate of Existence**

I, JOHN Y. BROWN III, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

**THE ST. JAMES COURT HISTORIC FOUNDATION, INC.**

has eliminated all the grounds for dissolution, paid all fees and penalties owed to the Secretary of State, and met all other requirements for reinstatement. The effective date of reinstatement is July 13, 2001.

I further certify that THE ST. JAMES COURT HISTORIC FOUNDATION, INC. is a corporation duly organized and existing under the laws of the Commonwealth of Kentucky, whose date of incorporation is February 4, 1987, and whose period of duration is perpetual.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 13<sup>th</sup> day of July, 2001.

JOHN Y. BROWN III  
Secretary of State  
Commonwealth of Kentucky

Radler/0225227

# Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.

<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. The St. James Court Historic Foundation, <u>LLC, Inc.</u> <i>(ST)</i>	
<b>2</b> Business name/disregarded entity name, if different from above The Conrad-Caldwell House Museum	
<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
<b>5</b> Address (number, street, and apt. or suite no.) See instructions. 1402 Saint James Court	Requirer's name and address (optional)
<b>6</b> City, state, and ZIP code Louisville, KY 40208	
<b>7</b> List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>											
<b>or</b>											
<b>Employer identification number</b>											
6	1	-	1	1	3	8	3	3	0		

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here**

Signature of U.S. person ▶

Date ▶ 8/16/22

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



# Kentucky Secretary of State

## Michael G. Adams

### THE ST. JAMES COURT HISTORIC FOUNDATION, INC.

File Annual Report	File Certificate of Assumed Name (DBA)	
Change Address or Registered Agent	File Dissolution	
Printable Forms	Subscribe to changes made to this entity	Certificates

#### General Information

<b>Organization Number</b>	0225227
<b>Name</b>	THE ST. JAMES COURT HISTORIC FOUNDATION, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	2/4/1987
<b>Organization Date</b>	2/4/1987
<b>Last Annual Report</b>	3/16/2022
<b>Principal Office</b>	1402 ST. JAMES CT. LOUISVILLE, KY 40208
<b>Registered Agent</b>	KEITH KLEEHAMMER 1402 ST. JAMES COURT LOUISVILLE, KY 40208

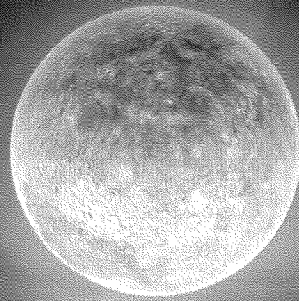
#### Current Officers

<b>President</b>	KEITH KLEEHAMMER
<b>Vice President</b>	HANK TRIPLETT
<b>Secretary</b>	NORM NEZELKEWICH
<b>Treasurer</b>	JAMES BROOKS
<b>Director</b>	KATE MEADOR
<b>Director</b>	KEITH KLEEHAMMER
<b>Director</b>	DANIELLE SPALENKA



# Spirit Ball

Rises from the grave this October...



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