

NDF08 1926 SJCA506

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

Applicant/Program: St James Court Art Show, Inc.//2026 St James Court Art Show
Applicant Requested Amount: \$5,000
Appropriation Request Amount: \$5,000

Executive Summary of Request

Funding for security costs associated with the 2026 St James Court Art Show.

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.

6
District #


Primary Sponsor Signature

\$5000
Amount

7/23/2026
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: _____

Applicant/Program:

St James Court Art Show, Inc.//2026 St James Court Art Show

Additional Disclosure and Signatures**Additional Council Office 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.

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

Applicant/Program:

St James Court Art Show, Inc.//2026 St James Court Art Show

Additional Disclosure and Signatures

Additional Council Office 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.

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization St James Court Art Show, Inc.

Program Name and Request Amount \$5000 for 2026 St James Court Art Show

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	Yes
Is the proposed public purpose of the program viable and well-documented?	Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	Yes
Has prior Metro Funds committed/granted been disclosed?	Yes
Is the application properly signed and dated by authorized signatory?	Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	N/A
Is the entity in good standing with: ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission?	Yes
Is the current Fiscal Year Budget included?	Yes
Is the entity's board member list (with term length/term limits) included?	Yes
Is recommended funding less than 33% of total agency operating budget?	Yes
Does the application budget reflect only the revenue and expenses of the project/program?	Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	N/A
Is the most recent annual audit (if required by organization) included?	N/A
Is a copy of Signed Lease (if rent costs are requested) included?	<input checked="" type="text" value="Yes"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	N/A
Are the Articles of Incorporation of the Agency included?	Yes
Is the IRS Form W-9 included?	Yes
Is the IRS Form 990 included?	Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	No
Prepared by: Nick Conder Date: 07/23/2026	

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:			
(as listed on: http://www.sos.ky.gov/business/records) St James Court Art Show, Inc			
Main Office Street & Mailing Address: PO Box 3804, Louisville, KY 40201			
Website: www.stjamescourtartshow.com			
Applicant Contact:	Howard Rosenberg	Title:	Executive, Director
Phone:	(502) 635-1842	Email:	howard@stjamescourtartshow.com
Financial Contact:	Above	Title:	Above
Phone:	(502) 635-1842	Email:	Above
Organization's Representative who attended NDF Training: Howard Rosenberg			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	St James Court, Belgravia Court, 3rd St, 4th St, West End Baptist Church		
Council District(s):	4	Zip Code(s):	40208
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: 2026 St James Court Art Show			
Total Request: (\$)	\$ 5,000.00	Total Metro Award (this program) in previous year: (\$)	\$ 5,000.00
Purpose of Request (check all that apply):			
☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget) ☒ Programming/services/events for direct benefit to community or qualified individuals ☐ Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
☒ IRS Exempt Status Determination Letter ☒ Current year projected budget ☒ Current financial statement ☒ Most recent IRS Form 990 or 1120-H ☒ Articles of Incorporation (current & signed) ☐ Cost estimates from proposed vendor if request is for capital expense		☐ Signed lease if rent costs are being requested ☒ IRS Form W9 ☐ Evaluation forms if used in the proposed program ☐ Annual audit (if required by organization) ☐ Faith Based Organization Certification Form, if applicable	
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.			
Source:	NDF	Amount: (\$)	\$ 5,000.00
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? ☐ Yes ☒ No Has the applicant met the BBB Charity Review Standards? ☐ Yes ☒ No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

2026 marks the 70th Annual St. James Court Art Show.

The St. James Court Art Show is a juried fine arts and contemporary crafts show featuring over 600 artists from around the U.S. held among the country's largest collection of Victorian homes in the heart of historic Old Louisville.

This 4-square block, outdoor art show takes place annually on the first weekend of October, Friday, Saturday and Sunday.

Six unique sections, one art show. St. James Court, Belgravia Court, Fourth Street, 3rd Street, 1300 Section, West End Baptist Church.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Cindee Quake Rapp - President	01/31/2027
Jeremy Pewitt - Vice President	01/31/2027
Janice Theriot - Secretary	01/31/2027
Leigh LaViolette - Treasurer	01/31/2027

Describe the Board term limit policy:

Officers serve for a two year term and can serve for multiple terms

Three Highest Paid Staff Names	Annual Salary
Howard Rosenberg	\$ 42,000.00
Dulcinea Gurley	\$ 12,000.00
Karen Clayton	\$ 12,000.00

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.):

The St James Court Art Show is one of the top rated art show in America. It is a three day event that began in 1957 and always occurs the first full weekend in October. Over 225,000 visitors attend the show annually. It is a juried art show. Over 600 artists from at least 40 states and Canada participate in the show. THE SAINT JAMES COURT ART SHOW More than 650 fine artists and craftspeople from throughout North America converge the first full weekend of October for the Saint James Court Art Show. Ranked in the top ten fine art and shows in the country by the industry's Sunshine Artist Magazine, this autumn tradition draws over 225,000 visitors every year who come to purchase unique handcrafted items directly from the hands that crafted them. The show is held in the heart of historic Old Louisville, which boasts one the largest collection of Victorian homes in the country. Old Louisville is an elegant backdrop for this display of fine arts and crafts, which will be exhibited and sold along Saint James Court, Belgravia Court, Magnolia Avenue, and the adjacent blocks of Third and Fourth Streets. Event organizers work diligently to cater to all artistic preferences and budgets. The result is a tasteful selection of high-quality original works that include paintings, sculpture, pottery, leather and woodcrafts, photography, textiles, glass art and other fine arts.

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

All NDF Funds will be applied towards security costs.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

NA

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.

NA

- ☐ 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.

NA

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 St. James Court Art Show is one of Metro Louisville's most iconic events. Since 1957, the St James Court Art Show has been held in the same historic Old Louisville location on St. James Court and surrounding streets. The year 2026 will mark its 70th anniversary, which makes it one of the longest-running art shows of its kind in the country. It began with 11 artists who hung their paintings on a clothesline strung between two trees on St. James Court; it is now host to over 650 artists from over 46 states and Canada. Over the years demand became so intense that other neighborhoods signed on, commemorative posters and merchandise were created, and food vendors were recruited to help manage the quickly growing crowds. It is run mainly by volunteers. The show is put together through a consortium of small neighborhoods in "Old Louisville," including St. James Court, Belgravia Court, South Fourth Street, Third Street, 1300 Third Street Neighborhood Associations and West End Baptist Church. Old Louisville is the nation's largest Victorian-era neighborhood. It has become such an important part of the Louisville cultural landscape that schools are closed on its opening day. Only one other event, the opening day of the Kentucky Derby (Oaks Day) shares such an honor.

- 250,000 Attendees, One of the top 3 festivals in Louisville (Louisville Convention and Visitors Bureau). One of the largest art shows in the United States

- Metro Louisville Economic Impact: \$5,121,833 (Louisville Convention and Visitors Bureau)

- Artist Sales: \$2,500,000 (per Kentucky Department of Revenue, 6% Sales Tax)

Neighborhood Impact during the show for parking cars (Old Louisville Schools and Churches): \$56,000

*Please note that any excess funds from the art show go back to the neighborhood associations and are not spent on something ineligible for NDF Funds. hat would be

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.

The art show has a relationship with the University of Louisville Department of Arts, Louisville's Fund For the Arts, Olmstead Parks Conservancy, Conrad Caldwell House, Cochran Elementary School, and Louisville Tourism, the Filson Historical Society, Old Louisville Neighborhood Council.

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
A: Personnel Costs Including Benefits			\$ 0.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)	\$ 5,000.00	\$ 125,479.44	\$ 130,479.44
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 5,000.00	\$ 125,479.44	\$ 130,479.44
% of Program Budget	3.83%	96.17%	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)	
Fees Collected from Program Participants	
Other (please specify) St James Court Art Show	\$ 125,479.44
Total Revenue for Column 2 Expenses **	\$ 125,479.44

*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 for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Professional Fees/Accounting		\$ 1,500.00	\$ 1,500.00
Post Office Box Rental		\$ 382.00	\$ 382.00
Marketing		\$ 17,400.00	\$ 17,400.00
Website		\$ 500.00	\$ 500.00
Security	\$ 5,000.00	\$ 77,200.00	\$ 82,200.00
Barricades		\$ 708.08	\$ 708.08
Graphic Design		\$ 500.00	\$ 500.00
Photography, Video, Analytics		\$ 2,700.00	\$ 2,700.00
Rumpke Dumpsters		\$ 5,558.06	\$ 5,558.06
Portakleen		\$ 15,525.00	\$ 15,525.00
Printing		\$ 3,506.30	\$ 3,506.30
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
Total	\$ 5,000.00	\$ 125,479.44	\$ 130,479.44

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).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	\$ 0.00	

*** 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: 01/01/2026

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.

Signature of Legal Signatory:		Date:	07/27/2026
Legal Signatory: (please print):	Howard Rosenberg	Title:	Executive Director
Phone:	(502) 635-1842	Extension:	
Email:	howard@stjamescourtartshow.com		

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

MAY 08 2012

Date:

ST JAMES ART SHOW INC
C/O RICHARD M KNOX
PO BOX 225
LOUISVILLE, KY 40201

Employer Identification Number:
45-3755256

DLN:

17053362388021

Contact Person:

KEVIN W PAYTON

ID# 31454

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

August 25, 2011

Contribution Deductibility:

No

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

Sincerely,



Lois G. Lerner

Director, Exempt Organizations

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)

2026 Consortium Budget

Income	2026 Projected
Consortium Fees	\$ 130,480.00
NDF Grant	\$ 5,000.00

Total Income \$ 135,480.00

Expenses

Professional Fees/Accounting	\$ 1,500.00
Postage/PO Box Rental	\$ 382.00
Marketing	\$ 17,400.00
Website	\$ 500.00
Meals/Entertainment	\$0.00
Security Daytime/Nighttime	\$ 82,200.00
EMS	\$0.00
Barricades	\$ 708.08
Graphic Design	\$500.00
Photography, Video, Analytics	\$ 2,700.00
Printing	\$ 3,506.30
Rumpke:Dumpsters Carts Boxes	\$ 5,558.06
Metro Signage/Garbage Cans	\$0.00
Portakleen: Portable Toilets	\$ 15,525.00
Total Expenses (Projected)	\$ 130,479.44

Profit and Loss Statement for Saint James Art Show Consortium

As of June 30, 2026- 6 months

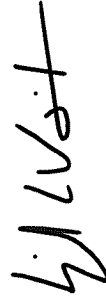
	2024 Full Year	2025 Full Year	2026 6 months
Revenue			
Consortium Fees	\$123,419	\$145,430	\$45,400
Other	\$8,306	\$11,000	\$0
Total Revenue	\$131,725	\$156,430	\$45,400
Operating Expenses			
Administration	\$2,822	\$1,882	\$875
Security	\$81,260	\$82,908	\$0
Marketing	\$23,000	\$21,100	\$9,550
Operating Expenses	\$21,730	\$24,589	\$4,198
Total Expenses	\$128,812	\$130,479	\$14,623
Net Income	\$2,913	\$25,951	\$30,777

Compiled by
Leigh LaViolette
Treasurer

leigh.laviolette@gmail.com

502-294-9791

July 27, 2026





Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074
Important Information – Please Read

IRS Notice CP211A

204902.122235.350022.22025 1 AB 0.641 370



ST JAMES ART SHOW INC
% BLUEGRASS PROFESSIONAL ASSN
4400 BRECKENRIDGE LN STE 400
LOUISVILLE KY 40218-4135

204902

June 1, 2026

We processed your request for an extension of time to file

We approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans, for employer identification number **45-3755256**.

What you need to do

- **Electronically** file form 990, Return of Organization Exempt From Income Tax, for tax period ending December 31, 2025 by **November 15, 2026**. The IRS will not accept Form 990 filed on paper.
- You can find more information about filing electronically at [IRS.gov/EOeFile](https://www.irs.gov/EOeFile).

IRS help

- Visit [IRS.gov/CP211A](https://www.irs.gov/CP211A).
- Call 877-829-5500 if you can't find what you need online.

**Richard M Knox
Certified Public Accountant
4400 Breckenridge Lane #402
Louisville, KY 40218
502-242-6483**

November 11, 2025

ST JAMES ART SHOW INC
4400 Breckenridge Lane #402
Louisville, KY 40218

Dear Leigh:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your federal and state exempt organization returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of these returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your tax returns does not include any procedures designed to discover defalcations and/or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the complexity of the preparation of the return, billed at established billing rates plus out-of-pocket expenses. It does not include services not specifically related to the preparation of the tax return or any unrelated engagements.

All invoices are due and payable upon presentation. An interest or carrying charge may be assessed if not paid timely.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Richard M Knox

Richard M Knox, CPA

Accepted By: _____

Date: _____

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning

, and ending

-*5256

ST JAMES ART SHOW INC

Net Asset / Fund Balance at Beginning of Year

517,507

Revenue

Contributions

Program service revenue

246,695

Investment income

Capital gain / loss

Fundraising / Gaming:

Gross revenue

Direct expenses

Net income

Other income

0

Total revenue

246,695

Expenses

Program services

207,110

Management and general

3,900

Fundraising

Total expenses

211,010

Excess / (deficit)

35,685

Changes

Net Asset / Fund Balance at End of Year

553,192

Reconciliation of Revenue

Total revenue per financial statements

Less:

Unrealized gains

Donated services

Recoveries

Other

Plus:

Investment expenses

Other

Total revenue per return

246,695

Reconciliation of Expenses

Total expenses per financial statements

Less:

Donated services

Prior year adjustments

Losses

Other

Plus:

Investment expenses

Other

Total expenses per return

211,010

Balance Sheet

Beginning

Ending

Differences

Assets

518,405

553,192

Liabilities

898

Net assets

517,507

553,192

35,685

Miscellaneous Information

Amended return

Return / extended due date

11/17/25

Failure to file penalty

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

2024Department of the Treasury
Internal Revenue Service

For calendar year 2024, or fiscal year beginning, 2024, and ending, 20

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

ST JAMES ART SHOW INC

EIN or SSN

****-***5256**Name and title of officer or person subject to tax **Leigh LaViolette
Treasurer****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 ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>246,695</u>
2a Form 990-EZ check here ☐	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ☐	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here ☐	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ☐	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ☐	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here ☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here ☐	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here ☐	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) _____, (EIN) _____ and that I have examined a copy of the 2024 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 KAS LLC to enter my PIN 55256 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 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 2024 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 11/07/25**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 2024 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

Date 11/07/25**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2024)

DAA

Form **990**Department of the Treasury
Internal Revenue Service**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 for instructions and the latest information.

OMB No. 1545-0047

2024**Open to Public
Inspection****A For the 2024 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 ART SHOW INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

4400 Breckenridge Lane #402

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Louisville

KY 40218

D Employer identification number

-*5256

E Telephone number

502-893-9496

G Gross receipts \$

246,695

F Name and address of principal officer:

Cindee Rapp

P O Box 225

Louisville

KY 40201

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)

(4)

(insert no.)

☐ 4947(a)(1) or☐ 527**J** Website:

N/A

H(c) Group exemption number**K** Form of organization:☒ Corporation☐ Trust☐ Association☐ Other**L** Year of formation:**M** State of legal domicile:**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Support of Charitable Foundation and maintenance of neighborhood grounds			
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	4		
	4	4		
	5	2		
	6	0		
	7a	0		
Revenue	b Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0
	8 Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		248,778	246,695
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)			0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		248,778	246,695
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)			0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		74,886	74,248	
16a Professional fundraising fees (Part IX, column (A), line 11e)			0	
b Total fundraising expenses (Part IX, column (D), line 25)			0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		132,167	136,762	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		207,053	211,010	
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12		41,725	35,685
	20 Total assets (Part X, line 16)		Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)		518,405	553,192
	22 Net assets or fund balances. Subtract line 21 from line 20		898	0

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		Date	
	Leigh LaViolette		Treasurer	
Paid Preparer Use Only	Preparer's name		Preparer's signature	Date
	Richard M Knox			11/11/25
Paid Preparer Use Only	Firm's name		Firm's EIN	PTIN
	KAS LLC		**-***4327	*****
Paid Preparer Use Only	Firm's address		Phone no.	
	4400 Breckenridge Lane #402 Louisville, KY 40218		502-242-6483	

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2024)

Part III Statement of Program Service Accomplishments

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

- 1 Briefly describe the organization's mission:
Support of Charitable Foundation and maintenance of neighborhood grounds
- 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 ☒ No
If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.
- 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 \$ including grants of \$) (Revenue \$ 246,695)
Support of Charitable foundation and grounds maintenance

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 \$ 207,110 including grants of \$) (Revenue \$)

4e Total program service expenses 207,110

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 Section 501(c)(3) organizations. 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		
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)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.		X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

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?	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	Organizations that may receive deductible contributions under section 170(c).		
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	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
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	Section 501(c)(7) organizations. 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	Section 501(c)(12) organizations. 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	Section 4947(a)(1) non-exempt charitable trusts. 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	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: 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 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	Section 501(c)(21) organizations. Did the trust, any disqualified or other person, 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	

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 ☐

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	4	
1b	Enter the number of voting members included on line 1a, above, who are independent	4	
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?		X
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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
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		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	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?		X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		X
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	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?		X
14	Did the organization have a written document retention and destruction policy?		X
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?		
15a	The organization's CEO, Executive Director, or top management official		X
15b	Other officers or key employees of the organization		X
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?		X
16b	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

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 ☐ 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.
 Corporate Officer 4400 Breckenridge Lane #402
 Louisville KY 40218 502-242-6483

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 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, box 6 of 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 trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Ron Brown	0.00									
Secretary	0.00	X		X				0	0	0
(2) Leigh LaViolette	0.00									
Treasurer	0.00	X		X				0	0	0
(3) Cindee Rapp	0.00									
President	0.00	X		X				0	0	0
(4) Janice Theriot	0.00									
Vice President	0.00	X		X				0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

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			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 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? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	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

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 RevenueCheck 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				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f					
Program Service Revenue	2a Art Fair			Business Code			
					246,695	246,695	
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f				246,695			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental inc. or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales exps.	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a			Business Code			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions				246,695	246,695	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 ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	64,479	64,479		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	9,769	9,769		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	3,900		3,900	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	17,236	17,236		
12 Advertising and promotion	5,763	5,763		
13 Office expenses	11,857	11,857		
14 Information technology				
15 Royalties				
16 Occupancy	91,373	91,373		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	6,043	6,043		
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 Sales Taxes	590	590		
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	211,010	207,110	3,900	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	66,750	1	86,537
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	451,655	15	466,655
16 Total assets. Add lines 1 through 15 (must equal line 33)	518,405	16	553,192	
Liabilities	17 Accounts payable and accrued expenses	601	17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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	297	25	
	26 Total liabilities. Add lines 17 through 25	898	26	0
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	517,507	27	553,192
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	517,507	32	553,192
33 Total liabilities and net assets/fund balances	518,405	33	553,192	

Part XI Reconciliation of Net AssetsCheck 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	246,695
2	Total expenses (must equal Part IX, column (A), line 25)	2	211,010
3	Revenue less expenses. Subtract line 2 from line 1	3	35,685
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	517,507
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	553,192

Part XII Financial Statements and ReportingCheck 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: ☐ Cash ☒ Accrual ☐ 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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	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.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	
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 _____	3b	

Form 990 (2024)

Name of the organization
ST JAMES ART SHOW INC

Employer identification number
-*5256

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No		

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for 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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

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

1c

1d

1e

1f

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 in 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					

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:

(i) Unrelated organizations?

(ii) Related organizations?

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

Yes

No

3a(i)

3a(ii)

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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

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		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

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)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

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) Interco Receivable	466,655
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	466,655

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	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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 ☐

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Part XIII Supplemental Information (continued)

Area for supplemental information with horizontal dotted lines.

Client's Copy

SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ
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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization	Employer identification number
ST JAMES ART SHOW INC	**-***5256

Form 990, Part III, Line 4d - All Other Accomplishments
Support of Charitable foundation and grounds maintenance

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
No documents available to the public

Client's Copy

ST JAMES ART SHOW INC

-*5256 Form 990-T Estimates

Form **990-W**

(Worksheet)

Department of the Treasury
Internal Revenue Service**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**

(and on Investment Income for Private Foundations)

► Go to www.irs.gov/Form990W for instructions and the latest information.

► Keep for your records. Do not send to the Internal Revenue Service.

OMB No. 1545-0047

2024

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1. See instructions for tax computation	2	
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	2,500
b	Enter the tax shown on the 2023 return. See instructions. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	
c	2024 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	2,500

		(a)	(b)	(c)	(d)
11	Installment due dates. See instructions	11	04/15/25	06/16/25	09/15/25
12	Required installments. Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12			2,500
13	2023 Overpayment. See instructions	13			
14	Payment due (Subtract line 13 from line 12)	14			2,500

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2022)

Form 990	Two Year Comparison Report	2023 & 2024
For calendar year 2024, or tax year beginning _____, ending _____		

Name

Taxpayer Identification Number

ST JAMES ART SHOW INC

-*5256

		2023	2024	Differences
Revenue	1. Contributions, gifts, grants	1.		
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3.		
	4. Program service revenue	4.	248,778	246,695
	5. Investment income	5.		
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7.		
	8. Net income or (loss) from fundraising events	8.		
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11.		
	12. Total revenue. Add lines 1 through 11	12.	248,778	246,695
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15.		
	16. Salaries, other compensation, and employee benefits	16.	74,886	74,248
	17. Professional fundraising fees	17.		
	18. Other professional fees	18.	10,528	21,136
	19. Occupancy, rent, utilities, and maintenance	19.	89,144	91,373
	20. Depreciation and Depletion	20.		
	21. Other expenses	21.	32,495	24,253
	22. Total expenses. Add lines 13 through 21	22.	207,053	211,010
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	41,725	35,685
	24. Total exempt revenue	24.	248,778	246,695
Other Information	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26.	248,778	246,695
	27. Total assets	27.	518,405	553,192
	28. Total liabilities	28.	898	
	29. Retained earnings	29.	517,507	553,192
	30. Number of voting members of governing body	30.	4	4
	31. Number of independent voting members of governing body	31.	4	4
	32. Number of employees	32.	2	2
	33. Number of volunteers	33.		

Form 990	Tax Return History	2024
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Name ST JAMES ART SHOW INC	Employer Identification Number **-***5256
--------------------------------------	---

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants						
Membership dues						
Program service revenue	49,759		328,606	248,778	246,695	
Capital gain or loss						
Investment income						
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	49,759		328,606	248,778	246,695	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	68,582		69,095	74,886	74,248	
Professional fees	23,255		111,038	10,528	21,136	
Occupancy costs	22,012		77,618	89,144	91,373	
Depreciation and depletion						
Other expenses	28,183		68,248	32,495	24,253	
Total expenses	142,032		325,999	207,053	211,010	
Excess or (Deficit)	-92,273		2,607	41,725	35,685	
Total exempt revenue	49,759		328,606	248,778	246,695	
Total unrelated revenue						
Total excludable revenue	49,759		328,606	248,778	246,695	
Total Assets	500,859		476,556	518,405	553,192	
Total Liabilities	4,730		774	898		
Net Fund Balances	496,129		475,782	517,507	553,192	

STJAMESART ST JAMES ART SHOW INC

_*5256

FYE: 12/31/2024

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Art Fair	\$	\$	\$	\$
Artist Expenses	3,496	3,496		
Consulting & Volunteer Fe	10,400	10,400		
Jury Expenses	1,100	1,100		
Security	2,240	2,240		
Total	\$ 17,236	\$ 17,236	\$ 0	\$ 0

ARTICLES OF INCORPORATION OF
ST. JAMES COURT ART SHOW, INC.

0798883.09 dcornish

ADD Elaine N. Walker, Secretary of
State

Received and Filed.

8/25/201 1 1 1 :34 AM

Fee Receipt: \$8.00

The undersigned hereby incorporates a nonprofit corporation ("Corporation") without capital stock or stockholders, under the provisions of KRS 273.161 et seq., and for that purpose adopts the following Articles of Incorporation.

ARTICLE 1

Name of Corporation

The name of the Corporation is St. James Court Art Show, Inc.

ARTICLE 11

Purposes and Powers

(1) Any provision of these Articles of Incorporation to the contrary notwithstanding, the Corporation shall not have any purpose or objective, nor have or exercise any power, nor engage in any activity, which in any way contravenes, or is in conflict with, the other provisions of ARTICLE I of these Articles of Incorporation.

(2) The objectives and purposes of the Corporation, and the powers it shall have and may exercise, are as follows:

(a) The purpose of the Corporation is for promotion of social welfare and the common good and general welfare of the people of the community.

(b) In furtherance of subparagraph (a) above, to conduct and carry on its work, not for profit, but exclusively for the social welfare and general welfare of the people of the community within the meaning of section 501 (c)(4) of the Internal Revenue Code of 1986, as amended ("Code") (references herein to sections or provisions of the Code shall be deemed to include and refer to, to the extent applicable, any similar sections or provisions of any subsequent Federal tax laws), in such manner (i) that no part of its net earnings or property shall inure to the private benefit of any donor, officer or individual having a personal or private interest in the activities of the Corporation, except as reasonable compensation for services actually rendered, (ii) that it shall not directly or indirectly participate in or intervene in any political campaign on behalf of any candidate for public office, and (iii) that no substantial part of its activities shall be carrying on propaganda or otherwise attempting to influence legislation.

(c) As a particular purpose in furtherance of, consistent with, and subject to, the general and controlling purposes set forth in Section (2)(a) and (b) of this ARTICLE II, to organize, promote, foster, assist (whether financially or otherwise) such 501 (c)(3) or 501 (c)(4) organizations, and obtain such designations and certifications as from time to time may be determined, selected or decided upon by the Corporation's Executive Committee which shall act as its Board of Directors consistent with the purposes stated above.

(d) In furtherance of, and at all times subject to, the aforesaid purposes, enterprises, activities and projects:

- Show;
- (i) To organize, promote, operate, foster and maintain the St. James Court Art Show;
- (ii) To advocate on behalf of the St. James Court Art Show;
- (iii) To gather, prepare and distribute information that concerns the St. James Court Art Show;
- (iv) To promote and facilitate communication among residents and neighborhoods in and around St. James Court;
- (v) To promote interest and pride in the St. James Court neighborhood;
- (vi) To support and promote the maintenance, development, improvement and beautification of property in the St. James Court neighborhood;
- (vii) To solicit and acquire by gift, grant, transfer, exchange or otherwise, personal property of any and all kinds, and to sell, transfer and otherwise dispose of any property it so acquires;
- (viii) To invest and reinvest any such property and the increments in, and avails or proceeds of, any such property in such investments as may be deemed advisable from time to time by the Corporation's Executive Committee, including, but not limited to, stocks, bonds, secured and unsecured obligations, undivided interests, leases, commercial paper, financial and governmental instruments, savings and other depository accounts and other securities and properties;
- (ix) To take title to, and hold in its own name, such real or personal property, or both, and such interests in either such type of property as the Corporation may acquire, for the purposes herein set forth, and to sell, transfer and dispose of any such property or reinvest the proceeds thereof as herein permitted;
- (x) To accept gifts, grants, bequests or devises, or investments of property of any kind which any individual, firm, corporation, organization, governmental entity or other entity may make to the Corporation, upon the terms, trusts and conditions set forth in the deed of gift, agreement, will or other instrument of writing executed by any such donor or testator, but only for the purposes and upon the terms and conditions and with the powers set forth in these Articles of Incorporation;
- (xi) To borrow money and give security therefor by pledging, mortgaging or otherwise hypothecating any property it may own, or any interest it may have in such property; and
- (xii) To do any and all things which the Corporation's Executive Committee may determine, consistent with the provisions hereof; to be necessary or appropriate to effectuate the purposes for which the Corporation is organized as herein set forth, to the extent that the doing of such act or thing is not inconsistent with the provisions of Chapter 273 of Kentucky Revised Statutes, or any other applicable law or statute of the Commonwealth of Kentucky, or section 501 (c)(4) of the Code.

ARTICLE III

Duration

The Corporation shall have perpetual duration.

ARTICLE IV

Members

There shall be no members of the Corporation.

ARTICLE V

Executive Committee

(1) All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation managed under the direction of, its Executive Committee which shall act as its Board of Directors.

(2) The Executive Committee shall consist of such number of individuals as may be fixed in the Bylaws; provided, however, that the Executive Committee shall not consist of fewer than three individuals.

(3) A member of the Executive Committee may be removed as provided in the Bylaws.

ARTICLE VI

Initial Board of Directors

The number of directors constituting the initial Board of Directors is four (4) and the name and mailing address of each person who is to serve as an initial director is as follows, each person to serve until the first meeting of the Board of Directors and until such director's successor in office is elected and shall qualify:

NAME	ADDRESS
Donald Keeling	PO Box 225 Louisville, Kentucky 40201
Janice Theriot	PO Box 225 Louisville, Kentucky 40201
Dan Santos, Sr.	PO Box 225 Louisville, Kentucky 40201
William Holladay	PO Box 225 Louisville, Kentucky 40201

ARTICLE VII

Registered Office - Registered Agent

The street address of the registered office of the Corporation is 1419 St. James Court, Louisville, Kentucky 40208 and the name of its registered agent at such office is Donald Keeling.

ARTICLE VIII

Principal Office

The mailing address of the principal office of the Corporation is P.O. Box 225, Louisville, Kentucky 40201.

ARTICLE IX

Distribution of Assets Upon Dissolution

If, at any time, the Corporation dissolves, the assets of the Corporation shall be applied and distributed as follows:

(a) All liabilities and obligations of the Corporation shall be paid and discharged, or adequate provision shall be made therefor. .

(b) All assets of the Corporation shall be transferred or distributed only to (i) one or more corporations, societies or organizations organized under the laws of any state that are exempt under section 501 (c)(3) of the code or section 501 (c)(4) of the Code, or (ii) the Federal government or (iii) a state or local government, for a public purpose, pursuant to a plan of distribution adopted as provided by law.

(c) Any assets not disposed of pursuant to the previous provisions of this ARTICLE IX shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located to such organizations, as the court shall determine, which are organized and operated exclusively for charitable purposes and are exempt under section 501 (c)(3) of the Code or exempt under section 501 (c)(4) of the Code.

ARTICLE X

Indemnification of Officers and Directors

(l) To the fullest extent permitted by, and in accordance with the provisions of, Kentucky law, as the same exists or may hereafter be amended, but only to the extent not in conflict with the provisions of ARTICLE II, the Corporation shall indemnify each officer and director of the Corporation against expenses (including, but not limited to, attorney's fees), judgments, taxes, penalties, fines (including, but not limited to, any excise tax assessed with respect to any employee benefit plan) and amounts paid in settlement (collectively, a "Liability"), incurred by such officer or director in connection with defending any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) to which such officer or director is, or is threatened to be made, a party because such officer or director is or was an officer or director of the Corporation, or is or was serving at the request of the Corporation as a member, director, officer, partner, trustee or agent of another domestic or foreign corporation, partnership, limited liability company, joint venture, trust or other enterprise.

(2) To the fullest extent authorized or permitted by, and in accordance with the provisions of Kentucky law, as the same exists or may hereafter be amended, but only to the extent not in conflict with the provisions of ARTICLE II, the Corporation shall pay or reimburse expenses (including, but not limited to, attorney's fees) incurred by an officer or director of the Corporation who is a party to a proceeding in advance of final disposition of such proceeding.

(3) The indemnification against liability and advancement of expenses provided by, or granted pursuant to, this ARTICLE X shall, to the fullest extent authorized or permitted by, and in accordance with the provisions of Kentucky law, as the same exists or may hereafter be amended, but only to the extent not in conflict with the provisions of ARTICLE II, not be deemed exclusive of other rights, if any, to which such officer or director of the Corporation seeking such indemnification or advancement may be entitled under the Bylaws or any agreement, action of disinterested directors or otherwise, both as to action in their official capacity and as to action in another capacity while holding such office of the Corporation, shall continue as to a person who has ceased to be an officer or director of the Corporation, and shall inure to the benefit of the heirs, executors and administrators of such a person.

(4) Any repeal or modification of this ARTICLE X shall not adversely affect any right or protection of an officer or director of the Corporation under this ARTICLE X with respect to any act or omission occurring prior to the time of such repeal or modification.

ARTICLE XI

Elimination of Certain Liability of Directors

A director of the Corporation shall not be personally liable to the Corporation for monetary damages for breach of such director's duties as a director; provided, however, that this provision shall not eliminate or limit the liability of a director for the following: (i) for any transaction in which such director's personal financial interest is in conflict with the financial interests of the Corporation, (ii) for acts or omissions not in good faith or which involve intentional misconduct or are known to such director to be a violation of law, or (iii) for any transaction from which such director derived an improper personal benefit. This ARTICLE XI shall continue to be applicable with respect to any such breach of duties by a director of the Corporation as a director notwithstanding that such director may thereafter cease to be a director and shall inure to the personal benefit of such director's heirs, executors and administrators.

ARTICLE XII

Private Property of Incorporator and Directors

None of the private property of the incorporator or any director of the Corporation shall be subject to any of the Corporation's debts and liabilities.

ARTICLE XIII

Severability of Provisions

Except as may conflict with the provisions of ARTICLE II, if any provision of these Articles of Incorporation, or its application to any person or circumstances, shall be held invalid by a court of competent jurisdiction, the invalidity shall not affect any other provisions or applications of these Articles of Incorporation that can be given effect without the invalid provision or application, and to this end the provisions of these Articles of Incorporation are severable.

ARTICLE XIV

Amendment

These Articles of Incorporation and the Corporation's Bylaws may be amended at any time upon the approval of the majority of the then elected and qualified directors; except that any amendment that will change the number of directors or the representation on the Board of Directors shall require the approval of no less than seventy-five (75%) percent of the then elected and qualified directors and any amendment that will change the purposes and/or powers of the Corporation shall require unanimous approval of the then elected and qualified directors.

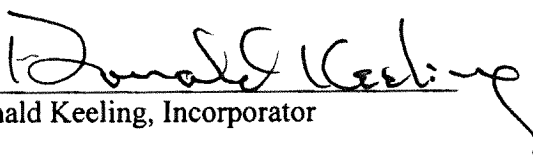
ARTICLE XV

Incorporator

Donald Keeling, whose mailing address is 1419 St. James Court, Louisville, Kentucky 40208, is the sole incorporator of the Corporation.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK; SIGNATURE FOLLOWS]

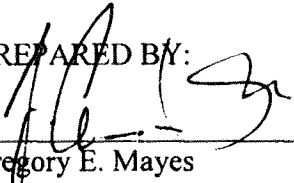
IN TESTIMONY WHEREOF, witness the signature of the undersigned as of August 24, 2011.


Donald Keeling, Incorporator

CONSENT OF REGISTERED AGENT

The undersigned, having been named in the Articles of Incorporation as the registered agent of the Corporation, hereby consents to serve in that capacity.

PREPARED BY:


Gregory E. Mayes

J. Casner Wheelock

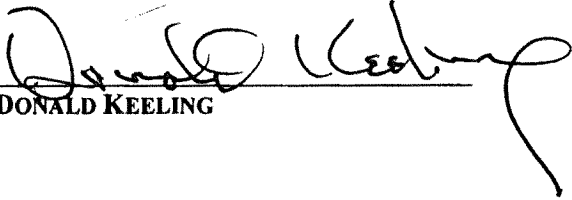
MIDDLETON REUTLINGER

401 S. 4th street, suite 2500

Brown & Williamson Tower

Louisville, Kentucky 40202

(502) 584-1135


DONALD KEELING

Commonwealth of Kentucky
Michael G. Adams, Secretary of State

NARP

0798883

Michael G. Adams
KY Secretary of State

Received and Filed
4/1/2026 10:46:33 AM

Fee receipt: \$15.00

Michael G. Adams
Secretary of State
P. O. Box 1150
Frankfort, KY 40602-1150
(502) 564-3490
<http://www.sos.ky.gov>

Annual Report
Online Filing
For the Year 2026

ARP

Company: ST. JAMES COURT ART SHOW, INC.
Company ID: 0798883
State of origin: Kentucky
Formation date: 8/25/2011 12:00:00 AM
Date filed: 4/1/2026 10:45:28 AM
Fee: \$15.00

Principal Office

1453 St. James Ct
1453 St. James Ct
Louisville
Louisville, KY 40208

Registered Agent Name/Address

Cindee Quake-Rapp
1453 ST. JAMES CT.
LOUISVILLE, KY 40208

Current Officers

President	Cindee Quake-Rapp	P.O. Box 225 Louisville, KY 40201
Secretary	Janice Theriot	P.O. Box 225 Louisville, KY 40201
Vice President	Jeremy Pewitt	P.O. Box 225 Louisville, KY 40201
Treasurer	Leigh LaViolette	PO Box 225 Louisville, KY 40201

Directors

Director	Cindee Quake-Rapp	P.O. Box 225, Louisville, KY 40201
Director	JANICE THERIOT	P.O. Box 225, Louisville, KY 40201
Director	Jeremy Pewitt	P.O. Box 225 Louisville KY 40201
Director	Leigh LaViolette	PO Box 225 Louisville, KY40201

County:	JEFFERSON
Business size:	Small
Business type:	Membership Organizations

Signatures

Signature	Cindee Quake-Rapp
Title	President SJCA

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

St James Court Art Show, Inc

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☒ Other (see instructions)

501(c)(4)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions.

5 Address (number, street, and apt. or suite no.). See instructions.

PO Box 3804

6 City, state, and ZIP code

Louisville, KY 40201

7 List account number(s) here (optional)

Requester's name and address (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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

 - -

or

Employer identification number

4 5 - 3 7 5 5 2 6 6

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 **July 27, 2026**

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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



Louisville Metro Government
Office of Management and Budget

Neighborhood Development Fund Training Attestation

Grantee Organization Name: St James Court Art Show

Grantee Representative Name: Howard Rosenberg, Executive Director, St James Court Art Show

I agree that I am an authorized representative and/or signatory of the organization named above and attest to having viewed the Neighborhood Development Fund training presentation. I understand the reporting requirements of the Neighborhood Development Fund grant. Additionally, after viewing the presentation, I have correctly answered the below questions.

Please check:

☒

I viewed the NDF training material on the website

Answer the following questions before signing (Circle or write in the correct answer).

1. The NDF funding your agency received is a gift from LMG? True or False FALSE
2. Name the three budget categories that require a detail list.
Client Assistance, Community Events and Festivals and Other Expenses
3. If your agency charged gross pay to NDF, you are required to provide additional documentation to satisfy reporting requirements. True or False TRUE
4. Which four questions should your financial support documentation answer at all times?
WHO, WHAT, WHEN and WHERE
5. Your agency is considered noncompliant if you do not account for funds received and/or your financial report is missing support documentation? True or False TRUE
6. Canceled check, bank statement, invoice and receipt are considered proof of payment. TRUE or False.

Howard Rosenberg

6/16/26 Date

Grantee Representative Signature

NOTE: Please return to Roxanne Steele

E-mail address: Roxanne.Steele@louisvilleky.gov

Fax: 502-574-3219

Mailing Address: Louisville Metro Government
ATTN: NDF Coordinator
611 West Jefferson St.
Louisville, KY 40202

Kentucky.gov

Agencies

Services



Kentucky Secretary of State

Michael G. Adams



ST. JAMES COURT ART SHOW, INC.

[Business Entity Search](#)[File Annual Report](#)[File LLC](#)[Business Registration
Portal](#)[Name Availability Search](#)[Business Forms Library](#)[Prepaid Account Status](#)[Current Representative
Search](#)[Founding Representative
Search](#)[Registered Agent Search](#)[Validate Certificate of
Existence/Authorization](#)[File Amended Annual report](#)[Change Address or Registered Agent](#)[File Certificate of Assumed Name \(DBA\)](#)[File Dissolution](#)[Upload a Filing](#)[File Registered Agent Resignation](#)[Subscribe to changes made to this entity](#)[Print & Mail – Request Certificates](#)

General Information

Organization Number :	0798883
Name :	ST. JAMES COURT ART SHOW, INC.
Profit or Non-Profit :	N - Non-profit
Company Type :	KCO - Kentucky Corporation
Industry :	Membership Organizations
Number of Employees :	Small (0-19)
Primary County :	Jefferson
Status :	A - Active
Standing :	G - Good
State :	KY
File Date :	8/25/2011
Organization Date :	8/25/2011
Last Annual Report :	4/1/2026
Principal Office :	1453 St. James Ct 1453 St. James Ct Louisville Louisville, KY, 40208

Registered Agent :

Cindee Quake-Rapp
1453 ST. JAMES CT.
LOUISVILLE, KY, 40208

[Show Images](#)[Show Activities](#)[Hide Current Officers](#)

Current Officers

Title	Officer
President	Cindee Quake-Rapp
Secretary	Janice Theriot
Vice President	Jeremy Pewitt
Treasurer	Leigh LaViolette
Director	Cindee Quake-Rapp
Director	JANICE THERIOT
Director	Jeremy Pewitt
Director	Leigh LaViolette

[Hide Initial Officers](#)

Individuals / Entities listed at time of formation

Title	Officer
Incorporator	DONALD KEELING
Director	DONALD KEELING
Director	JANICE THERIOT
Director	DAN SANTOS, SR.
Director	WILLIAM HOLLADAY

[Kentucky Unbridled Spirit](#)

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