

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

**Applicant/Program:** Highland Commerce Guild, Inc. 2022 Bardstown Road Aglow  
**Applicant Requested Amount:** \$2,000  
**Appropriation Request Amount:** \$2,000

**Executive Summary of Request**  
\$2,000 to Highland Commerce Guild for 2022 Bardstown Road Aglow  
Funds will be used to promote the festival through advertising, posters, street banners, business decoration, and professional musicians riding on trolleys as well as walking in the streets, and to hire a professional to help in coordination of the event.

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.

8 District #      Cassie Armstrong Primary Sponsor Signature      \$2,000 Amount      11/7/2022 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:** Inc.  
Highland Commerce Guild, 2022 Bardstown Road Aglow

### 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:**

Highland Commerce Guild <sup>Inc.</sup> 2022 Bardstown Road Aglow

**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** Highland Commerce Guild, Inc

**Program Name and Request Amount** 2022 Bardstown Road Aglow \$2,000

**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?

N/A

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?

No

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?

No

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?

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?

No

Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?

No

NA

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: Megan Metcalf

Date: 11/7/2022

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b>			
<i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i> Highland Commerce Guild, Inc.			
<b>Main Office Street &amp; Mailing Address:</b> PO Box 4516 Louisville, KY 40204			
<b>Website:</b> www.thehighlandsoflouisville.org			
<b>Applicant Contact:</b>	Jeff Myers	<b>Title:</b>	Treasurer
<b>Phone:</b>	(502) 468-1130	<b>Email:</b>	myersjeffs@gmail.com
<b>Financial Contact:</b>	Jeff Myers	<b>Title:</b>	Treasurer
<b>Phone:</b>	(502) 468-1130	<b>Email:</b>	myersjeffs@gmail.com
<b>Organization's Representative who attended NDF Training:</b> Jeff Myers			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	District 8		
<b>Council District(s):</b>	District 8	<b>Zip Code(s):</b>	40204 and 40205
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> 2022 Bardstown Rd. Aglow			
<b>Total Request: (\$)</b>	\$ 2,000.00	<b>Total Metro Award (this program) in previous year: (\$)</b>	\$ 1,500.00
<b>Purpose of Request (check all that apply):</b>			
<input checked="" type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
<b>For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.</b>			
<b>Source:</b>	8th Dist NDF Graffiti Clean Up	<b>Amount: (\$)</b>	\$ 15,000.00
<b>Source:</b>	9th Dist NDF Graffiti Clean Up	<b>Amount: (\$)</b>	\$ 5,000.00
<b>Source:</b>	8th Dist NDF Bards. Rd Aglow	<b>Amount: (\$)</b>	\$ 1,500.00
<b>Has the applicant contacted the BBB Charity Review for participation?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>Has the applicant met the BBB Charity Review Standards?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

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

The Highland Commerce Guild is a business association for the Metro Louisville in general and the Highlands of Louisville in particular. Our purpose is to enhance the business and social climate between the business community, neighborhoods, law enforcement and Metro Government. We foster community cooperation in solving problems. We encourage property maintenance, and clean up graffiti and litter.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

Board Member	Term End Date
Mark Abrams	12/31/2022
Nancy Chazen	12/31/2022
Aaron Givhan	12/31/2022
Amy Foos Kapoor	12/31/2022
Nick Morris	12/31/2022
Jeff Myers	12/31/2022
Adema Perez	12/31/2022
Tom Sfura	12/31/2022

**Describe the Board term limit policy:**  
 The Board does not have a term limit policy.

Three Highest Paid Staff Names	Annual Salary
All volunteers or contractors.	

**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.):**

This is the 35th Annual Bardstown Rd. Aglow Festival. It is held on the first Saturday of December every year. This year it will be held December 3, 2022. This festival promotes business traffic and family fun in the Highlands of Louisville, particularly along the Bardstown Rd./Baxter Ave. and Barret Ave. corridors. The event is open to all who choose to attend or participate. We encourage family participation by supplying Santa, a Business Decoration Contest, Tree Lighting, music and trolleys for all to enjoy.

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

Funds are used to promote the Festival through advertising, posters, street banners, business decoration and professional musicians riding on trolleys that we provide, as well as walking the streets. The funding is also used to hire professionals to help in the coordination of the event.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**C: If this request is a fundraiser, please detail how the proceeds will be spent:**  
Not a fundraiser for us.

**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.

There will be some expenses incurred after the application date, but prior to the execution of the grant; however, the majority of the funding will be incurred after the execution of the grant.

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

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

The Bardstown Rd. Aglow Festival provides a strong sense of community throughout the Highlands neighborhoods and the business community. It brings thousands of neighbors and shoppers throughout Metro Louisville onto the business corridors to enjoy the event. Businesses report significant increases in their business volume particularly during the event, and it also makes a great kick-off of the entire shopping season.

**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.**

There is a strong collaborative relationship between the various businesses along the corridors to make Bardstown Rd. Aglow the #1 shopping festival event of the year, with hope of starting a successful holiday shopping season.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY**

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

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			\$ 0.00
<b>B: Rent/Utilities</b>			\$ 0.00
<b>C: Office Supplies</b>			\$ 0.00
<b>D: Telephone</b>			\$ 0.00
<b>E: In-town Travel</b>			\$ 0.00
<b>F: Client Assistance (See Detailed List on Page 8)</b>			\$ 0.00
<b>G: Professional Service Contracts</b>	\$ 1,500.00	\$ 8,000.00	\$ 9,500.00
<b>H: Program Materials</b>		\$ 2,000.00	\$ 2,000.00
<b>I: Community Events &amp; Festivals (See Detailed List on Page 8)</b>	\$ 500.00		\$ 500.00
<b>J: Machinery &amp; Equipment</b>			\$ 0.00
<b>K: Capital Project</b>			\$ 0.00
<b>L: Other Expenses (See Detailed List on Page 8)</b>			\$ 0.00
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	\$ 2,000.00	\$ 10,000.00	\$ 12,000.00
% of Program Budget	16.67%	83.33%	<b>100%</b>

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	\$ 8,000.00
Other (please specify) sponsorship	\$ 2,000.00
Total Revenue for Columns 2 Expenses **	\$ 10,000.00

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

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



**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

Donor*/Type of Contribution	Value of Contribution	Method of valuation
<p align="center"><i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution &amp; Other In Kind)</i></p>	<p align="center">\$ 0.00</p>	

**\* 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: ~~08/09/2022~~ **January 1, 2022**

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

If YES, please explain:

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

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

#### Standard Assurances

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

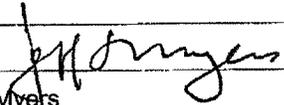
#### Standard Certifications

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

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

### SECTION 8 – CERTIFICATIONS & ASSURANCES

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

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	07/31/2022
<b>Legal Signatory: (please print):</b>	Jeff S. Myers	<b>Title:</b>	Treasurer
<b>Phone:</b>	(502) 468-1130	<b>Extension:</b>	
<b>Email:</b>	myersjeffs@gmail.com		

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

DEPARTMENT OF THE TREASURY

Date: JUL 12 1993

HIGHLAND COMMERCE GUILD INC  
1140 CHEROKEE ROAD  
LOUISVILLE, KY 40204

Employer Identification Number:  
61-1237660

Contact Person:  
ZENIA LUK

Contact Telephone Number:  
(513) 684-3578

Internal Revenue Code  
Section 501(c)(6)

Accounting Period Ending:  
October 31

Form 990 Required:  
Yes

Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed later, unless there is reasonable cause for

Letter 948 (00/03)

HIGHLAND COMMERCE BUILD INC

the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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

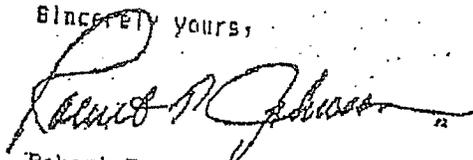
You need an employer identification number even if you have no employees. If an employer identification number has not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Robert T. Johnson  
District Director

## Highland Commerce Guild Budget for 2022 based on January through December 2021

	Jan - Dec 21	
Ordinary Income/Expense		
Income		
Transferred Funds	0.00	
Event Participation Fees	7,877.00	
Bardstown Road Aglow	7,877.00	
Total Event Participation Fees	7,877.00	
HCG Clean Up Income		
Grants	17,500.66	
Clean-Up Program	17,500.66	
Total Grants	75.00	
HCG Clean Up Income - Other		
Total HCG Clean Up Income	17,575.66	
Membership Dues	7,100.00	
Total Income	32,552.66	
Gross Profit	32,552.66	
Expense		
Membership Expense	100.00	
2021 Neighborhood Nights	134.50	
Mural Expenses	396.00	
Street Banners	646.00	
Reconciliation Discrepancies	11.20	
Event Expenses		
Bardstown Road Aglow	2,000.00	
Map of the Highlands	1,275.00	
Aglow banner installation	2,900.00	
Event Coordination	2,434.82	
Event Decorations/Candy	50.00	
Event Trolley Service/Limo	1,923.17	
Event Advertising	1,000.00	
Bardstown Road Aglow - Other	1,000.00	
Total Bardstown Road Aglow	11,582.99	
Total Event Expenses	11,582.99	

## Highland Commerce Guild Budget for 2022 based on January through December 2021

	Jan - Dec 21
General Expenses	
Office Expenses	718.29
Monthly Meeting	617.28
Secretary of State Filing Fee	15.00
Web Hosting	2,738.02
Accounting	2,075.00
Bank Service Charges	
Online Fee	9.60
Bank Service Charges - Other	32.06
Total Bank Service Charges	41.66
PO Box #4516	350.00
Postage	55.00
Total General Expenses	6,610.25
Membership Advertising	1,194.05
HCG Clean-up Program	
Clean Up Program Supplies	867.47
Clean Up Program Labor	17,600.00
Total HCG Clean-up Program	18,467.47
Websight Design and maintenance	1,792.08
Charitable Donations	1,750.00
Total Expense	42,684.54
Net Ordinary Income	-10,131.88
Other Income/Expense	
Other Expense	-0.01
discrepancies in bookkeeping pr	67.84
Other Expenses	67.84
Total Other Expense	67.83
Net Other Income	-67.83
<b>Net Income</b>	<b>-10,199.71</b>

## Highland Commerce Guild Profit & Loss Budget Overview January through December 2022

	Jan 22	Feb 22	Mar 22	Apr 22
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Event Participation Fees	0.00	0.00	0.00	0.00
Bardstown Road Aglow	186.00	0.00	0.00	0.00
Sponsorships				
Bardstown Road Aglow - Other	186.00	0.00	0.00	0.00
<b>Total Bardstown Road Aglow</b>	<b>186.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Event Participation Fees</b>	<b>186.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>HCG Clean Up Income</b>				
Grants				
Clean-Up Program	0.00	0.00	0.00	5,833.00
<b>Total Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,833.00</b>
<b>Total HCG Clean Up Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,833.00</b>
<b>Membership Dues</b>	<b>400.00</b>	<b>800.00</b>	<b>1,600.00</b>	<b>0.00</b>
<b>Total Income</b>	<b>586.00</b>	<b>800.00</b>	<b>1,600.00</b>	<b>5,833.00</b>
<b>Cost of Goods Sold</b>				
Facebook Expenses	0.00	0.00	0.00	0.00
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>586.00</b>	<b>800.00</b>	<b>1,600.00</b>	<b>5,833.00</b>
<b>Expense</b>				
Reconciliation Discrepancies	0.00	0.00	0.00	0.00
Event Expenses	0.00	0.01	0.00	0.00
Petty Cash	0.00	100.00	0.00	0.00
St Patrick's Day Parade				
Bardstown Road Aglow	0.00	1,000.00	0.00	0.00
Map of the Highlands	650.00	0.00	0.00	0.00
Aglow banner installation	0.00	0.00	0.00	0.00
Storage for Aglow	0.00	0.00	125.00	0.00
Reception	0.00	0.00	0.00	0.00
Event Charitable Donations	0.00	0.00	0.00	0.00
Event Coordination	0.00	0.00	0.00	0.00
Event Decorating Contest	0.00	0.00	0.00	0.00
Event Advertising	566.95	0.00	0.00	0.00

3:08 PM

06/30/22

Cash Basis

## Highland Commerce Guild Profit & Loss Budget Overview January through December 2022

	Jan 22	Feb 22	Mar 22	Apr 22
Bardstown Road Aglow - Other	0.00	0.00	0.00	0.00
<b>Total Bardstown Road Aglow</b>	<b>1,216.95</b>	<b>1,000.00</b>	<b>125.00</b>	<b>0.00</b>
<b>Total Event Expenses</b>	<b>1,216.95</b>	<b>1,100.01</b>	<b>125.00</b>	<b>0.00</b>
General Expenses				
Office Expenses	116.57	0.00	0.00	0.00
Monthly Meeting	40.20	40.20	0.00	0.00
Secretary of State Filing Fee	15.00	0.00	0.00	0.00
Web Hosting	144.00	0.00	240.00	240.00
Accounting	0.00	475.00	0.00	0.00
Bank Service Charges				
Credit Card Service Fees	0.00	0.00	0.00	0.00
Online Fee	0.00	19.19	3.20	0.00
<b>Total Bank Service Charges</b>	<b>0.00</b>	<b>19.19</b>	<b>3.20</b>	<b>0.00</b>
Liability Insurance	0.00	0.00	0.00	0.00
PO Box #4516	0.00	0.00	0.00	0.00
<b>Total General Expenses</b>	<b>315.77</b>	<b>534.39</b>	<b>243.20</b>	<b>528.00</b>
Membership Advertising				
HCG Clean-up Program	0.00	53.25	150.00	0.00
Clean Up Program Supplies	0.00	0.00	0.00	0.00
Clean Up Program Labor	1,600.00	1,600.00	1,600.00	3,200.00
<b>Total HCG Clean-up Program</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>3,200.00</b>
Charitable Donations				
Total Expense	200.00	0.00	0.00	0.00
	3,332.72	3,287.65	2,118.20	3,728.00
<b>Net Ordinary Income</b>	<b>-2,746.72</b>	<b>-2,487.65</b>	<b>-518.20</b>	<b>2,105.00</b>
<b>Net Income</b>	<b>-2,746.72</b>	<b>-2,487.65</b>	<b>-518.20</b>	<b>2,105.00</b>

## Highland Commerce Guild Profit & Loss Budget Overview January through December 2022

	May 22	Jun 22	Jul 22	Aug 22
Ordinary Income/Expense				
Income				
Event Participation Fees				
Bardstown Road Aglow	0.00	1,384.37	0.00	0.00
Sponsorships	0.00	0.00	0.00	0.00
Bardstown Road Aglow - Other				
Total Bardstown Road Aglow	0.00	1,384.37	0.00	0.00
Total Event Participation Fees				
HCG Clean Up Income	0.00	1,384.37	0.00	0.00
Grants				
Clean-Up Program	0.00			
Total Grants				
Total HCG Clean Up Income	0.00	0.00	0.00	0.00
Membership Dues				
Total Income	100.00	200.00	0.00	0.00
Cost of Goods Sold	100.00	1,584.37	0.00	0.00
Facebook Expenses				
Total COGS	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	0.00	0.00
Expense				
Reconciliation Discrepancies	100.00	1,584.37	0.00	0.00
Event Expenses	0.00	0.00	0.00	0.00
Petty Cash				
St Patrick's Day Parade	0.00	0.00	0.00	0.00
Bardstown Road Aglow				
Map of the Highlands	0.00	0.00	0.00	0.00
Aglow banner installation	0.00	0.00	0.00	0.00
Storage for Aglow	0.00	0.00	0.00	0.00
Reception	0.00	0.00	0.00	0.00
Event Charitable Donations	0.00	0.00	0.00	0.00
Event Coordination	0.00	0.00	0.00	0.00
Event Decorating Contest	0.00	0.00	0.00	0.00
Event Advertising	0.00	0.00	0.00	0.00
Total Expense	100.00	1,584.37	0.00	0.00

## Highland Commerce Guild Profit & Loss Budget Overview January through December 2022

	May 22	Jun 22	Jul 22	Aug 22
Bardstown Road Aglow - Other	0.00	0.00	0.00	0.00
Total Bardstown Road Aglow	0.00	0.00	0.00	500.00
Total Event Expenses	0.00	0.00	0.00	500.00
General Expenses				
Office Expenses	133.85	0.00	0.00	0.00
Monthly Meeting	0.00	0.00	0.00	0.00
Secretary of State Filing Fee	0.00	0.00	0.00	0.00
Web Hosting	0.00	0.00	0.00	440.00
Accounting	0.00	0.00	0.00	0.00
Bank Service Charges				
Credit Card Service Fees	0.00	0.00	0.00	0.00
Online Fee	0.00	0.00	0.00	0.00
Total Bank Service Charges	0.00	0.00	0.00	0.00
Liability Insurance	0.00	0.00	0.00	0.00
PO Box #4516	0.00	0.00	0.00	0.00
Total General Expenses	133.85	0.00	0.00	440.00
Membership Advertising	0.00	15.00	0.00	0.00
HCG Clean-up Program	0.00	207.97	0.00	0.00
Clean Up Program Supplies	0.00	1,600.00	1,600.00	0.00
Clean Up Program Labor	0.00	1,807.97	1,600.00	1,600.00
Total HCG Clean-up Program	0.00	1,807.97	1,600.00	1,600.00
Charitable Donations	0.00	0.00	0.00	0.00
Total Expense	133.85	1,822.97	1,600.00	2,540.00
Net Ordinary Income	-33.85	-238.60	-1,600.00	-2,540.00
Net Income	-33.85	-238.60	-1,600.00	-2,540.00

## Highland Commerce Guild Profit & Loss Budget Overview January through December 2022

	Sep 22	Oct 22	Nov 22	Dec 22
Ordinary Income/Expense				
Income				
Event Participation Fees				
Bardstown Road Aglow	0.00	0.00	0.00	0.00
Sponsorships	40.00	5,550.00	750.00	1,608.01
Bardstown Road Aglow - Other				
Total Bardstown Road Aglow	40.00	5,550.00	750.00	1,608.01
Total Event Participation Fees	40.00	5,550.00	750.00	1,608.01
HCG Clean Up Income				
Grants				
Clean-Up Program	0.00	0.00	5,833.34	0.00
Total Grants	0.00	0.00	5,833.34	0.00
Total HCG Clean Up Income	0.00	0.00	5,833.34	0.00
Membership Dues	0.00	200.00	400.00	2,700.00
Total Income	40.00	5,750.00	6,983.34	4,308.01
Cost of Goods Sold				
FaceBook Expenses	0.00	0.00	254.27	0.00
Total COGS	0.00	0.00	254.27	0.00
Gross Profit	40.00	5,750.00	6,729.07	4,308.01
Expense				
Reconciliation Discrepancies	0.00	0.00	0.00	-48.25
Event Expenses				
Patty Cash	0.00	0.00	0.00	0.00
St Patrick's Day Parade	0.00	0.00	0.00	0.00
Bardstown Road Aglow				
Map of the Highlands	0.00	1,000.00	0.00	0.00
Aglow banner installation	0.00	0.00	575.00	0.00
Storage for Aglow	0.00	0.00	0.00	640.00
Reception	0.00	0.00	0.00	0.00
Event Charitable Donations	0.00	0.00	0.00	0.00
Event Coordination	0.00	0.00	0.00	1,000.00
Event Decorating Contest	0.00	0.00	0.00	1,500.00
Event Advertising	0.00	0.00	1,940.00	150.00
Total Expense	0.00	0.00	1,940.00	0.00

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06/30/22

Cash Basis

## Highland Commerce Guild Profit & Loss Budget Overview January through December 2022

	Sep 22	Oct 22	Nov 22	Dec 22
Bardstown Road Aglow - Other	0.00	0.00	0.00	318.55
Total Bardstown Road Aglow	0.00	1,000.00	2,640.00	3,608.55
Total Event Expenses	0.00	1,000.00	2,640.00	3,608.55
General Expenses				
Office Expenses	136.61	45.00	45.00	45.00
Monthly Meeting	0.00	0.00	0.00	0.00
Secretary of State Filing Fee	0.00	0.00	0.00	0.00
Web Hosting	570.00	468.09	300.00	0.00
Accounting	0.00	0.00	0.00	0.00
Bank Service Charges				
Credit Card Service Fees	0.00	0.00	-46.80	0.00
Online Fee	0.00	0.00	26.15	9.61
Total Bank Service Charges	0.00	0.00	-20.65	9.61
Liability/ Insurance	0.00	0.00	510.86	0.00
PO Box #4516	0.00	0.00	0.00	0.00
Total General Expenses	706.61	513.09	835.21	54.61
Membership Advertising	0.00	0.00	117.83	482.00
HCG Clean-up Program	82.62	0.00	0.00	0.00
Clean Up Program Supplies	1,600.00	1,600.00	0.00	3,200.00
Clean Up Program Labor				
Total HCG Clean-up Program	1,682.62	1,600.00	0.00	3,200.00
Charitable Donations	0.00	0.00	0.00	0.00
Total Expense	2,389.23	3,113.09	3,593.04	7,296.91
Net Ordinary Income	-2,349.23	2,636.91	3,136.03	-2,988.90
Net Income	-2,349.23	2,636.91	3,136.03	-2,988.90

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 06/30/22  
 Cash Basis

**Highland Commerce Guild  
 Profit & Loss Budget Overview  
 January through December 2022**

	TOTAL
	Jan - Dec 22
<b>Ordinary Income/Expense</b>	
Income	
Event Participation Fees	1,384.37
Bardstown Road Aglow	8,134.01
Sponsorships	
Bardstown Road Aglow - Other	
Total Bardstown Road Aglow	9,518.38
Total Event Participation Fees	9,518.38
HCG Clean Up Income	
Grants	11,666.34
Clean-Up Program	
Total Grants	11,666.34
Total HCG Clean Up Income	11,666.34
Membership Dues	6,400.00
Total Income	27,584.72
Cost of Goods Sold	
FaceBook Expenses	254.27
Total COGS	254.27
Gross Profit	27,330.45
Expense	
Reconciliation Discrepancies	-48.25
Event Expenses	
Petty Cash	0.01
St Patrick's Day Parade	100.00
Bardstown Road Aglow	
Map of the Highlands	2,125.00
Aglow banner installation	1,225.00
Storage for Aglow	640.00
Reception	125.00
Event Charitable Donations	1,000.00
Event Coordination	2,000.00
Event Decorating Contest	150.00
Event Advertising	2,506.95

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06/30/22

Cash Basis

**Highland Commerce Guild  
Profit & Loss Budget Overview  
January through December 2022**

	TOTAL
	Jan - Dec 22
Bardstown Road Aglow - Other	318.55
<b>Total Bardstown Road Aglow</b>	<b>10,090.50</b>
<b>Total Event Expenses</b>	<b>10,190.51</b>
General Expenses	
Office Expenses	522.03
Monthly Meeting	80.40
Secretary of State Filing Fee	15.00
Web Hosting	2,402.09
Accounting	475.00
Bank Service Charges	-46.80
Credit Card Service Fees	58.15
Online Fee	
<b>Total Bank Service Charges</b>	<b>11.35</b>
Liability Insurance	510.86
PO Box #4516	288.00
<b>Total General Expenses</b>	<b>4,304.73</b>
Membership Advertising	
HCG Clean-up Program	290.59
Clean Up Program Supplies	19,200.00
Clean Up Program Labor	
<b>Total HCG Clean-up Program</b>	<b>19,490.59</b>
Charitable Donations	200.00
<b>Total Expense</b>	<b>34,955.66</b>
<b>Net Ordinary Income</b>	<b>-7,625.21</b>
<b>Net Income</b>	<b>-7,625.21</b>

2:40 PM  
06/30/22  
Cash Basis

Highland Commerce Guild  
Profit & Loss  
January through June 2022

	<u>Jan - Jun 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Event Participation Fees	
Bardstown Road Aglow	6,600.00
<b>Total Event Participation Fees</b>	6,600.00
HCG Clean Up Income	
Grants	
Clean-Up Program	5,833.00
<b>Total Grants</b>	5,833.00
HCG Clean Up Income - Other	5,883.00
<b>Total HCG Clean Up Income</b>	11,716.00
Membership Dues	13,300.00
<b>Total Income</b>	31,616.00
<b>Gross Profit</b>	31,616.00
<b>Expense</b>	
Membership Expense	200.00
Advertising and Promotion	50.00
Mural Expenses	200.00
Event Expenses	
St Patrick's Day Parade	85.00
Bardstown Road Aglow	
Map of the Highlands	1,000.00
Aglow banner installation	770.00
Event Decorating Contest	300.00
Event Advertising	2,440.00
<b>Total Bardstown Road Aglow</b>	4,510.00
<b>Total Event Expenses</b>	4,595.00
General Expenses	
Office Expenses	322.99
Monthly Meeting	194.45
Secretary of State Filing Fee	15.00
Web Hosting	6,150.00
Accounting	3,265.99
Bank Service Charges	
Credit Card Service Fees	35.82
<b>Total Bank Service Charges</b>	35.82
Storage Unit	600.00
Liability Insurance	510.86
PO Box #4516	364.00
<b>Total General Expenses</b>	11,459.11
Membership Printing/Postage	539.56

2:40 PM  
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Cash Basis

Highland Commerce Guild  
Profit & Loss  
January through June 2022

	<u>Jan - Jun 22</u>
HCG Clean-up Program	
Clean Up Program Supplies	399.19
Clean Up Program Labor	<u>7,000.00</u>
Total HCG Clean-up Program	7,399.19
Charitable Donations	<u>250.85</u>
Total Expense	<u>24,693.71</u>
Net Ordinary Income	6,922.29
Other Income/Expense	
Other Expense	
discrepancies in bookkeeping pr	<u>75.00</u>
Total Other Expense	<u>75.00</u>
Net Other Income	<u>-75.00</u>
Net Income	<u><u>6,847.29</u></u>

2:55 PM  
06/30/22  
Accrual Basis

Highland Commerce Guild  
**Balance Sheet**  
As of June 30, 2022

	<u>Jun 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Checking Accounts</b>	
Commonwealth Bank- Checking	24,913.34
Commonwealth Bank- Clean-Up	10,582.29
<b>Total Checking Accounts</b>	<u>35,495.63</u>
<b>Total Checking/Savings</b>	35,495.63
<b>Accounts Receivable</b>	
Unpaid Invoices	510.00
<b>Total Accounts Receivable</b>	<u>510.00</u>
<b>Total Current Assets</b>	<u>36,005.63</u>
<b>TOTAL ASSETS</b>	<u><u>36,005.63</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Opening Bal Equity	2,718.74
Retained Earnings	31,129.60
Net Income	2,157.29
<b>Total Equity</b>	<u>36,005.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>36,005.63</u></u>

**FOR TAX YEAR 2021**

HIGHLAND COMMERCE GUILD INC

Eagle and Company CPAs, PSC

4400 Breckenridge Lane Suite 151

Louisville, KY 40218

(502) 458-8610

# Eagle and Company CPAs, PSC

4400 Breckenridge Lane Suite 151  
Louisville, KY 40218

Phone: (502)458-8610 | Fax:

May 10, 2022

Highland Commerce Guild Inc  
PO Box 4516  
Louisville, KY 40204

Highland Commerce Guild Inc:

Enclosed is the 2021 federal return for a tax-exempt organization, prepared for Highland Commerce Guild Inc from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (502)458-8610.

Sincerely,



Robert R Eagle, CPA  
Eagle and Company CPAs, PSC

Return of Organization Exempt From Income Tax

2021

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.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2021 calendar year, or tax year beginning, 2021, and ending, 20

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: Highland Commerce Guild Inc. Doing business as: PO Box 4516, Louisville, KY 40204. D Employer identification number: 61-1237560. E Telephone number. G Gross receipts: \$ 37,703. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. H(c) Group exemption number.

I Tax-exempt status: 501(c)(3) 501(c)( 6 ) (insert no.) 4947(a)(1) or 527. J Website: highlandcommerceguild.com. L Year of formation: 1977. M State of legal domicile: KY.

K Form of organization: Corporation Trust Association Other. L Year of formation: 1977. M State of legal domicile: KY.

Part I Summary

1 Briefly describe the organization's mission or most significant activities: To foster a sense of community cooperation in solving problems of the geographic area and encourage property upkeep and maintenance in the area.

Table with 2 columns: Description and Amount. Rows include: 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 12. 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 12. 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 5 0. 6 Total number of volunteers (estimate if necessary) 6 12. 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants (Part VIII, line 1h) 6,400 7,300. 9 Program service revenue (Part VIII, line 2g) 21,284 30,403. 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) 27,684 37,703.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 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) 0. 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) 35,380 42,752. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 35,380 42,752. 19 Revenue less expenses. Subtract line 18 from line 12 (7,696) (5,049).

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets (Part X, line 16) 42,177 37,128. 21 Total liabilities (Part X, line 26) 0. 22 Net assets or fund balances. Subtract line 21 from line 20 42,177 37,128.

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: Jeff S Myers, Signature of officer, Date. Jeff S Myers, Treasurer, Type or print name and title.

Paid Preparer Use Only: Print/Type preparer's name: Robert R Eagle, CPA. Date: 05-10-2022. Check self-employed. PTIN: P01072913. Firm's name: Eagle and Company CPAs, PSC. Firm's address: 4400 Breckenridge Lane Suite 151, Louisville KY 40218. Firm's EIN: Phone no. 502-458-8610.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To foster a sense of community cooperation in solving problems of the geographic area and encourage property upkeep and maintenance in the area.

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 \$ 18,467 including grants of \$ ) (Revenue \$ 17,576 )

The Guild participates in a Grafitti Abatement program, removing unsightly grafitti from area public structures.

4b (Code: ) (Expenses \$ 11,583 including grants of \$ ) (Revenue \$ 12,827 )

Bardstown Road Aglow, encouraging merchant, church, and community group participation in this annual holiday event.

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

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 30,050

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules A through H.

Part IV Checklist of Required Schedules (continued)

Table with 4 columns: Question ID, Question Description, Yes, No. Rows 22-38 covering various IRS requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 4 columns: Question ID, Question Description, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, and charitable contributions.

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 in Schedule O. See instructions.

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

X

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 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?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 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 in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 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
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.
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

Jeff Myers (502) 594-7372, PO Box 4516, Louisville, KY 40255

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

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

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

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

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

See 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) <u>Aaron Givan</u> President	14.00			X				0	0	0
(2) <u>Jeff Myers</u> Treasurer	12.00			X				0	0	0
(3) <u>Nick Morris</u> Vice President	12.00			X				0	0	0
(4) -----										
(5) -----										
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

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

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

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

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

**Section B. Independent Contractors**

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

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

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

**Part VIII** Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	7,300			
	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	\$			
	<b>h Total.</b> Add lines 1a-1f		<b>7,300</b>			
Program Service Revenue	2a <u>Graffiti Abatement</u>	Business Code				
		900099	17,576	17,576		
	b <u>Bardstown Road Aglow</u>	900099	12,827	12,827		
	c					
	d					
	e					
	<b>f All other program service revenue</b>					
<b>g Total.</b> Add lines 2a-2f		<b>30,403</b>				
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	(i) Real				
		(ii) Personal				
		6b Less: rental expenses	6b			
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7b Less: cost or other basis and sales expenses	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					
	<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See Instructions		<b>37,703</b>	<b>30,403</b>	<b>0</b>	<b>0</b>	

**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 . . . . .				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits . . . . .				
10 Payroll taxes . . . . .				
11 Fees for services (nonemployees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	2,075		2,075	
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.) . .				
12 Advertising and promotion . . . . .	1,194		1,194	
13 Office expenses . . . . .	718		718	
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .				
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 . . . . .				
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 <u>Bardstown Road Aglow</u>	11,583	11,583		
b <u>HCG Cleanup Project</u>	18,467	18,467		
c _____				
d _____				
e All other expenses _____	8,715		8,715	
25 Total functional expenses. Add lines 1 through 24e . .	42,752	30,050	12,702	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

990

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2021

Page 1

Name(s) as shown on return

Highland Commerce Guild Inc

FEIN

61-1237560

All Other Expense - Part IX, Line 24e

Description	Amount
Bank Fees	\$ 42
Charitable Contributions	1,750
Kentucky Secretary of State	15
Meeting Expenses	617
Membership Expenses	100
Miscellaneous Expense	79
Mural Expenses	396
Neighborhood Nights Expense	135
Postage	405
Street Banners	646
Website Hosting and Design	4,530
<b>Total:</b>	<b>\$ 8,715</b>

**Part X Balance Sheet**

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	42,177	1	28,548
	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	8,580
	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		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	42,177	16	37,128	
Liabilities	17	Accounts payable and accrued expenses		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		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	0	26	0
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	42,177	27	37,128
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	<b>Total net assets or fund balances</b>	42,177	32	37,128	
33	<b>Total liabilities and net assets/fund balances</b>	42,177	33	37,128	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	37,703
2	Total expenses (must equal Part IX, column (A), line 25)	2	42,752
3	Revenue less expenses. Subtract line 2 from line 1	3	(5,049)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	42,177
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	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	37,128

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
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 . . . . .		

**SCHEDULE A  
(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

Employer identification number

Highland Commerce Guild Inc

61-1237560

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

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

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

f Enter the number of supported organizations . . . . .

g Provide the following information about the supported organization(s).

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	59,944	49,839	46,682	27,684	37,703	221,852
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 <b>Total.</b> Add lines 1 through 3 . . . . .	59,944	49,839	46,682	27,684	37,703	221,852
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						221,852

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4 . . . . .	59,944	49,839	46,682	27,684	37,703	221,852
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						221,852
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. . . . .

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

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) . . . . .	14	100.00 %
15 Public support percentage from 2020 Schedule A, Part II, line 14 . . . . .	15	100.00 %

- 16a **33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .
- b **33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .
- 17a **10%-facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .
- b **10%-facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .
- 18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .

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

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

**Section A. Public Support**

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

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

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

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

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

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

**19a 33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Form **8879-TE**

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

OMB No. 1545-0047

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

Department of the Treasury  
Internal Revenue Service

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

# 2021

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

Name of filer

EIN or SSN

**Highland Commerce Guild Inc**

**61-1237560**

Name and title of officer or person subject to tax

**Jeff S Myers, 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.

<input checked="" type="checkbox"/>	1a Form 990 check here . . . . . ▶	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	<u>37,703</u>
<input type="checkbox"/>	2a Form 990-EZ check here . . . . . ▶	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	_____
<input type="checkbox"/>	3a Form 1120-POL check here . . . . . ▶	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3b	_____
<input type="checkbox"/>	4a Form 990-PF check here . . . . . ▶	<input type="checkbox"/>	b Tax based on Investment Income (Form 990-PF, Part V, line 5) . . . . .	4b	_____
<input type="checkbox"/>	5a Form 8868 check here . . . . . ▶	<input type="checkbox"/>	b Balance due (Form 8868, line 3c) . . . . .	5b	_____
<input type="checkbox"/>	6a Form 990-T check here . . . . . ▶	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . . . .	6b	_____
<input type="checkbox"/>	7a Form 4720 check here . . . . . ▶	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . . . .	7b	_____
<input type="checkbox"/>	8a Form 5227 check here . . . . . ▶	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	_____
<input type="checkbox"/>	9a Form 5330 check here . . . . . ▶	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . . . .	9b	_____
<input type="checkbox"/>	10a Form 8038-CP check here . . . . . ▶	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . . . .	10b	_____

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

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the

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

PIN: check one box only

I authorize Eagle and Company CPAs PSC to enter my PIN 51122 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax ▶

Date ▶ 05-11-2022

## 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.

610063 11949  
Don't enter all zeros

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

ERO's signature ▶

Date ▶ 05-10-2022

**ERO Must Retain This Form - See Instructions**

**Don't Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form 8879-TE (2021)

EEA

✓ 0084328

# Commonwealth of Kentucky

OFFICE OF  
SECRETARY OF STATE

DREXELL R. DAVIS  
*Secretary*



FRANKFORT,  
KENTUCKY

## CERTIFICATE OF INCORPORATION OF NON-STOCK, NON-PROFIT CORPORATION

I, DREXELL R. DAVIS, Secretary of State of the Commonwealth of Kentucky  
certify that there has been delivered to my office articles of incorporation of  
HIGHLAND COMMERCE GUILD, INC.

The name and address of the registered agent of this corporation is  
DAVID K. KAREM, ATTORNEY

NAME  
564 LINCOLN FEDERAL BUILDING

STREET ADDRESS  
LOUISVILLE, KENTUCKY 40202

CITY, STATE

NOW, THEREFORE, finding that these articles of incorporation conform to law  
and that all fees therefore having been paid as prescribed by law, I, DREXELL R.  
DAVIS, Secretary of State, issue this Certificate of Incorporation.



Issued this 26TH day of OCTOBER, 19 77,

at Frankfort, Kentucky.

*Drexell R. Davis*

SECRETARY OF STATE

SECRETARY OF STATE

ASSISTANT SECRETARY OF STATE

ORIGINAL COPY FILED  
SECRETARY OF STATE OF KENTUCKY  
FRANKFORT, KENTUCKY

OCT 26 1977

*David P. Davis*  
SECRETARY OF STATE

ARTICLES OF INCORPORATION OF THE  
HIGHLAND COMMERCE GUILD, INC.

SECRETARY OF STATE  
**RECEIVED**  
OCT 26 1977  
75989  
Commonwealth of Kentucky

The undersigned, the majority of whom are citizens of the United States, desiring to form a non-profit corporation under the non-profit corporation law of the State of Kentucky do hereby certify:

ARTICLE I

The name of the corporation shall be the HIGHLAND COMMERCE GUILD, INC.

ARTICLE II

Unless sooner terminated as provided by law, the corporation shall have perpetual existence from the time the certificate of incorporation has been issued by the Secretary of the State of Kentucky.

ARTICLE III

The objects and purpose of the HIGHLAND COMMERCE GUILD, INC., hereinafter called the Guild, shall be:

- (a) To foster a sense of community cooperation in solving problems of the area.
- (b) To enhance and improve the business and social climate within the geographic area of its activity.
- (c) To encourage residential and business property upkeep in the area.
- (d) To eliminate vandalism and litter in the area.
- (e) To encourage better police protection in the area.

(f) To improve traffic flow and traffic law enforcement in the area.

(g) To be concerned with youth problems of the area.

(h) To insure a reasonable and adequate zoning scheme for the area.

(i) To cooperate with all area church groups, school groups, and neighborhood groups to insure total community involvement in problem situations of the area.

(j) To encourage a spirit of friendliness in the area.

(k) Any other activities to promote the common good and general welfare of the people in the community unless these activities are excluded by IRC Sec. 501 (c) (4) (6) or IRS Regulation.

#### ARTICLE IV

(4.1) Said Guild is organized exclusively for the promotion of social and civic welfare as described in IRC Sec. (501) (c) (4) (6). In view of that fact; no part of the net earnings of the association shall inure to the benefit of, or be distributable, its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

(4.2) No substantial part of the activities of the association shall be the carrying on of propaganda, or otherwise attempting to influence legislation (unless the social welfare and civic objective require legislation as per the regulations concerning IRC Sec.

501 (c) (4) (6), or intervene in any political campaign on behalf of any candidate for public office.

(4.3) Notwithstanding any other provision of these articles, the association shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal Income Tax under Section 501 (c) (4) (6) of the Internal Revenue Code of 1954.

(4.4) Upon the dissolution of the association, the Board of Directors shall, after paying or making provision for the payment of all the liabilities of the association, dispose of all the assets of the association exclusively for the purpose of the association in such manner, or to such organization or organizations, organized and operated exclusively for social welfare or civic purposes as shall at the time qualify as exempt organization or organizations under Section 501 (c) (4) (6) Internal Revenue Code of 1954, as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Circuit Court of the County in which the principle office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

#### ARTICLE V

(5.1) The registered office and place of business of the corporation shall be:

(5.2) The name and address of its Resident Agent for the

service of process shall be:

David K. Karem, Attorney  
564 Lincoln Federal Building  
Louisville, Kentucky 40202

#### ARTICLE VI

The officers, directors, or members of the Guild shall not be personally liable for the payment of debts, liabilities or obligations of the Guild to any extent whatsoever.

#### ARTICLE VII

(7.1) The initial Board of Directors shall consist of eight directors.

(7.2) The following individuals will serve in the capacity of directors until the selection of their successors:

Ralph Bridgers  
c/o Outlook Inn, 916 Baxter Avenue, Louisville, Kentucky

Mrs. John H. Buffat (Ida)  
c/o Buffat Plumbing, 1277 Bardstown Road, Louisville, KY

William Goodell  
c/o National Products, 900 Baxter Avenue, Louisville, KY

Jack Kersey  
c/o 1231 Bardstown Road, Louisville, Kentucky.

John R. Moss  
c/o John Moss Upholstering, 967 Baxter Avenue, Louisville, KY

Mrs. James Olds  
c/o Por Que No Restaurant, 1007 Bardstown Road, Louisville, KY

Patrick M. Payne  
c/o Spindletop Draperies, 1064 Bardstown Road, Louisville, KY

Ray Barrett  
c/o Barrett Funeral Home, 1230 Bardstown Road, Louisville, KY



24 day of Oct, 1977, by Ralph Bridgers, Mrs.  
John H. (Ida) Buffat, William Goodell, Jack Kersey, John R. Moss,  
Mrs. James Olds, Patrick M. Payne and Ray Barrett.

Notary Public, State at Large, Ky.  
My commission expires September 2, 1981.

My commission expires: \_\_\_\_\_

Daniel K. Kersey  
NOTARY PUBLIC, STATE AT LARGE, KY

# Request for Taxpayer Identification Number and Certification

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

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

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**Highland Commerce Guild**

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

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

Individual/sole proprietor or single-member LLC     C Corporation     S Corporation     Partnership     Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_  
 Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ \_\_\_\_\_

**Non-Profit Organization**

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

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

*(Applies to accounts maintained outside the U.S.)*

5 Address (number, street, and apt. or suite no.) See instructions.  
**PO Box 4516**

6 City, state, and ZIP code  
**Louisville, KY 40204**

7 List account number(s) here (optional)

Requester's name and address (optional)

**Louisville Metro Council  
 601 W. Jefferson St., 1st floor  
 Louisville, KY 40202**

Print or type. See Specific Instructions on page 3.

## Part I Taxpayer Identification Number (TIN)

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

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

Social security number								
			-					

or

Employer identification number									
6	1	-	1	2	3	7	5	6	0

## Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here

Signature of U.S. person ▶

*J. J. Myers, Treasurer*

Date ▶

6/30/2022

## General Instructions

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

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

### Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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



# Kentucky Secretary of State Michael G. Adams

## HIGHLAND COMMERCE GUILD, INC.

<a href="#">File Annual Report</a>	<a href="#">File Certificate of Assumed Name (DBA)</a>	
<a href="#">Change Address or Registered Agent</a>	<a href="#">File Dissolution</a>	
<a href="#">Printable Forms</a>	<a href="#">Subscribe to changes made to this entity</a>	<a href="#">Certificates</a>

### General Information

<b>Organization Number</b>	0084328
<b>Name</b>	HIGHLAND COMMERCE GUILD, INC.
<b>Profit or Non-Profit</b>	N - Non-profit
<b>Company Type</b>	KCO - Kentucky Corporation
<b>Status</b>	A - Active
<b>Standing</b>	G - Good
<b>State</b>	KY
<b>File Date</b>	10/26/1977
<b>Organization Date</b>	10/26/1977
<b>Last Annual Report</b>	1/19/2022
<b>Principal Office</b>	P O BOX 4516 LOUISVILLE, KY 40204
<b>Registered Agent</b>	KENNETH J. BADER, ATTY 544 BAXTER AVE. STE 200 LOUISVILLE, KY 40204

### Current Officers

<b>President</b>	Aaron Gihvan
<b>Vice President</b>	Charles N. Morris
<b>Secretary</b>	Amy Foos Kapoor
<b>Treasurer</b>	Jeff Myers
<b>Director</b>	Tom Sfura
<b>Director</b>	Adema Perez

Director	Aaron T. Givhan
Director	Amy Foos Kapoor
Director	Mark A. Abrams
Director	Charles N. Morris

**Show Individuals / Entities listed at time Of formation**

Director	JACK KERSEY
Director	JOHN R MOSS
Director	RALPH BRIDGERS
Director	MRS JOHN H BUFFAT (IDA
Director	WILLIAM GOODELL
Incorporator	JACK KERSEY
Incorporator	JOHN R MOSS
Incorporator	RALPH BRIDGES
Incorporator	MRS JOHN H BUFFAT (IDA
Incorporator	WILLIAM GOODELL

Show Images

Show Assumed Names

Show Activities

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Kentucky Unbridled Spirit