

----990-EZ

Short Form Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form, as it may be made public.

2019

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information. Internal Revenue Service . 20 A For the 2019 calendar year, or tax year beginning , 2019, and ending C Name of organization B Check if applicable D Employer identification number Address change Nelson County Arts Council <u>41-1</u>90985**4**⁄ Room/suite Number and street (or P O box if mail is not delivered to street address) E Telephone number Name change Initial return 701-296-4410 Final return/terminated City or town, state or province, country, and ZIP or foreign postal code F Group Exemption Amended return Number ▶ **PEKIN ND 58361** Application pending ✓ Cash ☐ Accrual Other (specify) ▶ H Check ► X If the organization is not G Accounting Method: Website: ▶ required to attach Schedule B (Form 990, 990-EZ, or 990-PF). J Tax-exempt status (check only one) — 🗸 501(c)(3) 🔲 501(c) (**□**527) ◀ (insert no.) ☐ 4947(a)(1) or K Form of organization: Corporation ☐ Trust Association L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Part I Check if the organization used Schedule O to respond to any question in this Part I Contributions, gifts, grants, and similar amounts received 1 9,141 2 2 Program service revenue including government fees and contracts 42,374 3 3 Membership dues and assessments 1,630 4 4 78 5a Gross amount from sale of assets other than inver-5a n 5b Less: cost or other basis and sales expenses . . . 0 Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) 5c 0 Gaming and fundraising events: Gross income from gaming (attach Schedule G if greater than Revenue 6a 0 Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . 6b 4,401 Less: direct expenses from garning and fundraising events . 6c 2,138 Net income or (loss) from garning and fundraising events (add lines 6a and 6b and subtract 6d 2,263 Gross sales of inventory, less returns and allowances 7a 7a Less: cost of goods sold b Gross profit or (loss) from sales of inventory (subtract line 7b from line C 0 8 Other revenue (describe in Schedule O) 27 9 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 55,513 10 Grants and similar amounts paid (list in Schedule O) 10 0 11 Benefits paid to or for members 11 0 12 Salaries, other compensation, and employee benefits . 12 6,279 13 Professional fees and other payments to independent contractors 13 3,250 Occupancy, rent, utilities, and maintenance . . . 14 14 13,167 15 15 Printing, publications, postage, and shipping. 1,068 16 16 Other expenses (describe in Schedule O) 56,267 Total expenses. Add lines 10 through 16 17 17 80,031 18 18 Excess or (deficit) for the year (subtract line 17 from line 9) . . . -24,518 Net Assets Net assets or fund balances at beginning of year (from line 27, column to 19 end-of-year figure reported on prior year's return) 19 4<u>1,857</u> 20 Other changes in net assets or fund balances (explain in Schedule Q 20 0 Net assets or fund balances at end of year. Combine lines 18 through 21 23,369 Form **990-EZ** (2019) For Paperwork Reduction Act Notice, see the separate instructions.

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	instructions for Part V.) Check if the organization used Schedule O to respond to any question in thi	s Part	٧.	
•			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed			
	copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	24		X
25-	Did the organization have unrelated business gross income of \$1,000 or more during the year from business	34		 -
35a	activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		Ý
С	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a	APP.	10.7	
Ь	Did the organization file Form 1120-POL for this year?	37b	1000000	X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were			
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved	御筆		
39	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on line 9			
b	Gross receipts, included on line 9, for public use of club facilities			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958	17.15		
	excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		χ
C	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed			
	on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ▶		<u> </u>	' -
42a	The organization's books are in care of ▶ TONIA REINHART Telephone no. ▶	701-29	6-441	0
	Located at ▶ PO BOX 83 PEKIN ND ZIP + 4 ▶	58361	-0083	
þ	At any time during the calendar year, did the organization have an interest in or a signature or other authority over		Yes	No
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	If "Yes," enter the name of the foreign country ▶			
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			2
С	At any time during the calendar year, did the organization maintain an office outside the United States? . If "Yes," enter the name of the foreign country	42c	l	LX_
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here		. 1	▶ 🗆
	and enter the amount of tax-exempt interest received or accrued during the tax year		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
С	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		X
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of			
	Form 990-EZ. See instructions	45b		X

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46	to can	e organization engage, directly or indidates for public office? If "Yes," of	/ ndirectly, in political cale complete Schedule C,	ampaign activities	on behalf o	f or in opposi	tion 46	Yes	No X
Part V	_ /	Section 501(c)(3) Organizations All section 501(c)(3) organization 50 and 51. Check if the organization used Sci	s must answer que			·	e tables t	or line	es
		e organization engage in lobbying if "Yes," complete Schedule C, Par		section 501(h) elec				Yes	No X
49a b 50	Did th If "Yes Comp	organization a school as described in e organization make any transfers to s," was the related organization a se elete this table for the organization's eletes) who each received more than	o an exempt non-cha ection 527 organizatio five highest compens	ritable related orga n? sated employees (c	nization? other than c	 officers, direct		es, an	
	(a) I	Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MIS	contributi	alth benefits, ons to employee ans, and deferred npensation	(e) Estimate other cor		
NONE									
	Total	number of other employees paid ov	or \$100,000	. •					
51	Comp	elete this table for the organization of compensation from the organization from the org	's five highest compe	ensated independe	nt contract	cors who eac	h received	more	than
	(a) l	Name and business address of each independ	dent contractor	(b) Type of s	ervice	(c	:) Compensat	ion	
NONE									
52	Did t	number of other independent contra he organization complete Schedi leted Schedule A			. ► ganizations	múst attac	h a ▶ <mark>⊠ Ye</mark> s	3 🔲 I	No
		of penjury, I declare that I have examined this discomplete Declaration of preparer (other that					nowledge an	d belief,	ıt ıs
Sign Here		Signature of officer VERNA LINDVALL, BOARD PRESI				4 − 7 − 3 Date	2020		
Paid Prepa	rer	Type or pnnt name and title Pnnt/Type preparer's name	Preparer's signature		Date	Check self-emple			
Use C		Firm's address discuss this return with the prepare	r shown above? See	nstructions	1	Firm's EIN ▶ Phone no	▶ □ Ye	- IX	No.

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2019

Open to Public Inspection

Employer identification number

41-1909854 **NELSON COUNTY ARTS COUNCIL** 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 or 990-EZ).) 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 337/3% 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 331/3% 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.) 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. 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. 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. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with. rts supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported organization (iii) Type of organization (iv) is the organization (v) Amount of monetary (vi) Amount of listed in your governing support (see other support (see (described on lines 1-10 document? above (see instructions)) instructions) instructions) Yes No (A) (B) (C) (D) (E)

,	(Complete only if you checked the Part III. If the organization fails to						alify under
Secti	on A. Public Support	y quality dride	i the tests he	ited below, p	icase comple	ic rait iii.j	
	dar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(4) 2010	(2) 23 13	(4) 20	(4) 2010	(6) 23 13	
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						<i></i>
3	The value of services or facilities furnished by a governmental unit to the organization without charge	,				<i>,</i> ,	
4	Total. Add lines 1 through 3						
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	Public support. Subtract line 5 from line 4	经的企业的		* 1 / A			
Secti	on B. Total Support						
Calen	dar year (or fiscal year beginning in)	(a) 2015	(b) 2016 · ~	ූ(č) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4			/, 4			
8	Gross income from interest, dividends, payments received on securties 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 12	Total support. Add lines 7 through 10 Gross receipts from related activities, etc.				超越地球球 亞	12	
13	First five years. If the Form 990 is for the		n's first, secon	d, third, fourth	n, or fifth tax y	ear as a sectio	on 501(c)(3)
	organization, check this box and stop he				· · · · ·		· · · P 🗀
Secti	on C. Computation of Public Suppo					1 1	
14	Public support percentage for 2019 (line			11, column (f))		14	<u>%</u>
15	Public support percentage from 2018 Sc 331/3% support test—2019. If the organ				 nd line 14 is 21	15 21 n96 or more	shock this
16a	box and stop here. The organization qua				nu line 14 is 3	3.73% OF THORE,	► □
b	331/s% support test—2018. If the organization this box and stop here. The organization	ization did not	check a box of	on line 13 or 16		ıs 33¹/3% or m	iore, check
17a	10%-facts-and-circumstances test—2 10% or more, and if the organization m Part VI how the organization meets the organization.	019. If the org	anızation did r -and-circumst	not check a bo ances" test, c	ox on line 13, 1 heck this box	and stop here	. Explain in
b	10%-facts-and-circumstances test—2 15 is 10% or more, and if the organiz Explain in Part VI how the organization is supported organization	ation meets th	e "facts-and-	circumstances	" test, check	this box and	stop here.
18	Private foundation. If the organization d	id not check a	box on line 13	, 16a, 16b, 17	a, or 17b, chec	k this box and	see ▶ □

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

Schedulle	A (Form	990 c	r 990-	·FΛ	2019

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	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")	28524	17548	15677	22108	10771	94628
2	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	/ 42277	62378	45333	51453	42374	243815
3	Gross receipts from activities that are not an	,					•
	unrelated trade or business under section 513	0	0	0	0	0	0
4	Tax revenues levied for the			i			
	organization's benefit and either paid to						
	or expended on its behalf	0	0	0	0	0	0
5	The value of services or facilities			1			
	furnished by a governmental unit to the						
	organization without charge	0	0	0	0	0	0
6 1	Total. Add lines 1 through 5	70801	79926	61010	73561	53145	338443
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons .	0	0	0	0	0	0
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000				0		•
	or 1% of the amount on line 13 for the year	0	0	0	0	0	. 0
_	Add lines 7a and 7b	0 小型 (計画で生)の	U Section . Freezeway	U San Taran San San San San San San San San San S		U Section (A) Assessment of	. 0
8	Public support. (Subtract line 7c from line 6.)						338443
Sacti	on B. Total Support	22 11 27 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	は異なってとを選り	brian il " materifica"		第27 · 東京基金社	338443
	dar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9	Amounts from line 6	70801	79926	61010	73561	53145	338443
	Gross income from interest, dividends,				•		
102							
10a							•
10a	payments received on securities loans, rents, royalties, and income from similar sources .	74	9	61	59	78	281
10a b	payments received on securities loans, rents,	74	9	61	59	78	281
	payments received on securities loans, rents, royalties, and income from similar sources .	74	9	61	59	78	281
	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less	74	9	61	59	78 0	281
	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses						
b	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	, 0
b	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b	0	0	0	0	0	, 0
b	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b	0	0	0	0	0	, 0
b	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	74	9	0 61	0 59	0 78	281
b c 11	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	74	9	0 61	0 59	0 78	281
b c 11	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	74	9	0 61	0 59	0 78	281
b c 11	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0 74 0	0 9	0 61 0	0 59 0	0 78 0	, 0 281 0
b c 11 12	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0 74 0 0 70875	0 9 0 0 79935	0 61 0 0	0 59 0 0 73620	0 78 0 0 53223	, 0 281 0
b c 11	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0 74 0 0 70875 he organization	0 9 0 79935	0 61 0 61071 d, third, fourth	0 59 0 73620 , or fifth tax ye	0 78 0 0 53223 ear as a sectio	0 281 0 0 338724 n 501(c)(3)
b c 11 12 13	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.) First five years. If the Form 990 is for the organization, check this box and stop he	0 74 0 0 70875 he organization	0 9 0 79935 n's first, second	0 61 0 61071 d, third, fourth	0 59 0 73620 , or fifth tax ye	0 78 0 0 53223	0 281 0 0 338724 n 501(c)(3)
c 11 12 13 14 Secti	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.) First five years. If the Form 990 is for the organization, check this box and stop here.	0 74 0 70875 he organizationere	0 9 0 79935 o's first, second	0 61 0 61071 d, third, fourth	0 59 0 73620 , or fifth tax ye	0 78 0 0 53223 ear as a sectio	0 281 0 0 338724 n 501(c)(3)
c 11 12 13 14 Secti	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.) First five years. If the Form 990 is for the organization, check this box and stop here on C. Computation of Public Support (line)	0 70875 he organizationere rt Percentag 8, column (f), d	0 9 0 79935 o's first, second	0 61 0 61071 d, third, fourth	0 59 0 73620 , or fifth tax ye	0 78 0 0 53223 ear as a sectio	0 281 0 0 338724 n 501(c)(3) ▶ □
to c 11 12 13 14 Section 15 16	payments received on securities loans, rents, royalties, and income from similar sources. Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.) First five years. If the Form 990 is for the organization, check this box and stop here on C. Computation of Public Support Public support percentage for 2019 (line Public support percentage from 2018 Sc	0 70875 he organizationere rt Percentag 8, column (f), dhedule A, Part	0 79935 n's first, second	0 61 0 61071 d, third, fourth	0 59 0 73620 , or fifth tax ye	0 78 0 0 53223 ear as a sectio	0 281 0 0 338724 n 501(c)(3)
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Nelson County Arts Councel

41-1909854 Page 4

Yes No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** 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 **Part VI** 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 (b) and (c) 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 Part VI 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 **Part VI** 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 (b) and (c) below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yos," describe in **Part VI** 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 Part VI 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 (b) and (c) below (if applicable). Also, provide detail in **Part VI**, 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** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. 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 chantable 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 Part VI.
- 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 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes." complete Part I of Schedule L (Form 990 or 990-EZ).
- 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 Part VI.
- b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI.**
- c Did a disqualified person (as defined in 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 **Part VI.**
- 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.)

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Parent of Supported Organizations. Answer (a) and (b) below.

trustees of each of the supported organizations? Provide details in Part VI.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or

Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

3a

3b

Part V - Type III Non-Functionally Integrated 509(a)(3) Supporting Org			
1 Check here if the organization satisfied the Integral Part Test as a qualifying instructions. All other Type III non-functionally integrated supporting organization.			
Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional) ,
1 Net short-term capital gain	1		
2 Recovenes 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 Adjusted Net Income (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):		建工程的 是是	
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 Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other	露		
factors (explain in detail in Part VI):		建筑的一块,	
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 1-1/2% 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 .035.	6		
7 Recovenes of prior-year distributions	7		•
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C—Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 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 Distributable Amount. 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-functional instructions).	y in	tegrated Type III supporting	g organization (see

		,					
Schedule	Α	(Form	990 a	r 990	-EZ)	2019	

	e A (Form 990 or 990-EZ) 2019 Nelson County S V Type III Non-Functionally Integrated 509(a)(3	Arts Council	·	4-190985 Page 7
Secti	on D—Distributions			Current Year
1	Amounts paid to supported organizations to accomplish	exempt purposes		
2	Amounts paid to perform activity that directly furthers exe		orted	
	organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purp	oses of supported orga	ınizations	
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to whic (provide details in Part VI). See instructions.	h the organization is res	sponsive	<u>-</u>
9	Distributable amount for 2019 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
Secti	ion E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			The second recovery of the second sec
2	Underdistributions, if any, for years prior to 2019		,	
	(reasonable cause required—explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
<u>b</u>	From 2015	ATT TO THE STANDARD TO A DATE OF THE PARTY.	To the Continue of the Continu	Samuel Company of the
	From 2016 , .	A THE PARTY OF THE	The state of the s	
<u>d</u>	From 2017		minimum minimum managa a san ar	gan naggar 17 - 11 - 11 Tay and baryonning
e f	Total of lines 3a through e			
<u>_</u>	Applied to underdistributions of prior years		10mm	
<u>9_</u> h	Applied to 2019 distributable amount			
;	Carryover from 2014 not applied (see instructions)	Animalian and animals animals and animals and animals and animals animals animals animals and animals		
i	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from			
	Section D, line 7:	ເຂົ້າຖືກກໍ່ເກັດກໍາລາກກໍ່ເປັນການນີ້ເຂົ້າໄດ້ກໍາກວ່າ ນະຕົດຂໍ້ຂົດກາດການເຕັ້ນໃຊ້ເຖົ້າໄດ້ເ ກໍ່ດີກໍາດີດີດີກະເພີ່ນໄດ້ໄດ້ເກັນກະນັກກໍ່ໄດ້ການເຕັດເຕັດເຕັດເຕັດເຕັດເຕັດເຕັດເຕັດເຕັດເຕັດ	જેરેલા તે	
· a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount	BEALTH LEADING THE SERVICE OF THE SE		
С	Remainder. Subtract lines 4a and 4b from 4.		建设设施	
5	Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h			
•	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.		Complete Section 2007 Section 1	
7	Excess distributions carryover to 2020. Add lines 3j and 4c.			
n	Breakdown of line 7:			
а	Excess from 2015			
b	Excess from 2016			
C	Excess from 201/			
d	Excess from 2018			
e	Excess from 2019			
			Schedule	A (Form 990 or 990-EZ) 2019

Schedale A (F	Form 990 or 990-EZ) 2019	Nelson	Counter	Arts Co	uner!	41	-19098	54 Page 8
Part VI	Supplemental Info III, line 12; Part IV, B, lines 1 and 2; Pa 3a, and 3b; Part V, lines 2, 5, and 6. A	Section A, lines art IV, Section (line 1; Part V,	ide the expla s 1, 2, 3b, 3c C, line 1; Part Section B, lin	nations requ , 4b, 4c, 5a, t IV, Section ne 1e; Part V,	iired by Part II 6, 9a, 9b, 9c, D, lines 2 and Section D, lir	, line 10; Part I 11a, 11b, and 3; Part IV, Sed nes 5, 6, and 8	I, line 17a or 11c; Part IV, ction E, lines ; and Part V,	17b; Part Section 1c, 2a, 2b,
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SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization ► Attach to Form 990 or 990-EZ.

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

Open to Public Inspection

Employer identification number

Nelson County Arts Council	41-1909854
Line 8 - Other revenue - \$27 - Patronage Dividend	
Line 16 - Other expenses - \$56,267 - Program expenses and taxes	
·	