

Form **990**

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2003

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2003 calendar year, or tax year beginning 6/01/03, and ending 5/31/04

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Jazz at the Bistro		D Employer ID number 43-1761629
		Number and street (or P O box if mail is not delivered to street address) Room/suite 634 N. Grand Blvd., Suite 10-G		E Telephone number 314-531-1012
		City or town, state or country, and ZIP + 4 St. Louis MO 63103-1002		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates **▶**

H(c) Are all affiliates included? Yes No

(If "No," attach a list. See instr.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: ▶ www.jazzatthebistro.com

J Organization type (check only one) 501(c) (3) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

I Group Exemption Number **▶**

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 8b, 8b, 9b, and 10b to line 12 **▶** 694,063

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

RECEIVED MAR 16 2005 OPEN IT	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	209,954		
	b Indirect public support	1b			
	c Government contributions (grants)	1c	8,475		
	d Total (add lines 1a through 1c) (cash \$ <u>218,429</u> noncash \$ <u> </u>)	1d		218,429	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		398,626	
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4		3	
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe <u> </u>)	7				
8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other			
b Less cost or other basis and sales expenses	8a	8b			
c Gain or (loss) (attach schedule)	8c				
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>					
a Gross revenue (not including \$ <u> </u> of contributions reported on line 1a)	9a	73,959			
b Less direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		73,959		
10a Gross sales of inventory, less returns and allowances	10a	3,046			
b Less cost of goods sold	10b	2,196			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) Stmt 1	10c		850		
11 Other revenue (from Part VII, line 103)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		691,867		
13 Program services (from line 44, column (B))	13		489,648		
14 Management and general (from line 44, column (C))	14		189,404		
15 Fundraising (from line 44, column (D))	15		15,340		
16 Payments to affiliates (attach schedule)	16				
17 Total expenses (add lines 16 and 44, column (A))	17		694,392		
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		-2,525		
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		21,635		
20 Other changes in net assets or fund balances (attach explanation)	20				
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		19,110		

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____)	22				
23	Specific assistance to individuals	23				
24	Benefits paid to or for members	24				
25	Compensation of officers, directors, etc	25	58,412	58,412		
26	Other salaries and wages	26	77,013	31,443	45,570	
27	Pension plan contributions	27				
28	Other employee benefits	28	9,395	1,317	8,078	
29	Payroll taxes	29	11,277	2,509	8,768	
30	Professional fundraising fees	30				
31	Accounting fees	31	11,936		11,936	
32	Legal fees	32				
33	Supplies	33	1,258	1,258		
34	Telephone	34	6,698		6,698	
35	Postage and shipping	35	3,691		3,691	
36	Occupancy	36	33,925	33,925		
37	Equipment rental and maintenance	37	2,206	2,206		
38	Printing and publications	38	2,699		2,699	
39	Travel	39	39,239	36,125	3,114	
40	Conferences, conventions, and meetings	40				
41	Interest	41	4,007		4,007	
42	Depreciation, depletion, etc (attach schedule)	42	8,940	2,049	6,891	
43	Other expenses not covered above (itemize) a	43a				
	b See Statement 2	43b	423,696	378,816	32,239	
	c	43c				
	d	43d				
	e	43e				
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	694,392	489,648	189,404	15,340

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others)
<p>▶ See Statement 3</p> <p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p> <p>a Jazz concert programs</p> <p style="text-align: right;">(Grants and allocations \$ _____)</p>	448,233
<p>b Educational outreach</p> <p style="text-align: right;">(Grants and allocations \$ _____)</p>	41,415
<p>c</p> <p style="text-align: right;">(Grants and allocations \$ _____)</p>	
<p>d</p> <p style="text-align: right;">(Grants and allocations \$ _____)</p>	
<p>e Other program services (attach schedule)</p> <p style="text-align: right;">(Grants and allocations \$ _____)</p>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	489,648

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A)		(B)	
		Beginning of year		End of year	
A s s e t s	45	Cash-non-interest-bearing	21,801	45	25,719
	46	Savings and temporary cash investments		46	
	47a	Accounts receivable	78,462		
	b	Less allowance for doubtful accounts		47c	78,462
	47b		43,593		
	48a	Pledges receivable			
	b	Less allowance for doubtful accounts		48c	
	48b		2,000		
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a	Other notes and loans receivable (attach schedule)			
	b	Less allowance for doubtful accounts		51c	
	51b				
	52	Inventories for sale or use	2,152	52	3,935
	53	Prepaid expenses and deferred charges	14,525	53	3,236
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54		
55a	Investments-land, buildings, and equipment basis				
b	Less accumulated depreciation (attach schedule)		55c		
55b					
56	Investments-other (attach schedule)		56		
57a	Land, buildings, and equipment basis	84,908			
b	Less accumulated depreciation (attach schedule)				
57b	See Stmt 4	62,961	20,813	57c	21,947
58	Other assets (describe <input type="checkbox"/> See Stmt 5)			58	120
59	Total assets (add lines 45 through 58) (must equal line 74)	104,884	59	133,419	
L i a b i l i t i e s	60	Accounts payable and accrued expenses	43,249	60	64,368
	61	Grants payable		61	
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a	Tax-exempt bond liabilities (attach schedule)		64a	
	b	Mortgages and other notes payable (attach schedule) See Worksheet	40,000	64b	49,941
	65	Other liabilities (describe <input type="checkbox"/>)		65	
66	Total liabilities (add lines 60 through 65)	83,249	66	114,309	
N F e u n d A s s e t s o f o t h e r s	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted	-8,260	67	-890
	68	Temporarily restricted	29,895	68	20,000
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund		71	
	72	Retained earnings, endowment, accumulated income, or other funds		72	
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)	21,635	73	19,110
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)	104,884	74	133,419

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. See line 81 instructions		
b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85	501(c)(4), (5), or (6) organizations		
a	Were substantially all dues nondeductible by members?		N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		N/A
c	Dues, assessments, and similar amounts from members		85c
d	Section 162(e) lobbying and political expenditures		85d
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		85e
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		85f
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A 85g
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A 85h
86	501(c)(7) orgs		
a	Initiation fees and capital contributions included on line 12		86a
b	Gross receipts, included on line 12, for public use of club facilities		86b
87	501(c)(12) orgs		
a	Gross income from members or shareholders		87a
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		87b
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X 88
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X 89b
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<u>0</u>
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		<u>0</u>
90a	List the states with which a copy of this return is filed <input type="checkbox"/> None		
b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions)		90b <u>3</u>
91	The books are in care of <input type="checkbox"/> Lewis and Associates, PC Located at <input type="checkbox"/> 8755 Big Bend Blvd., St. Louis, MO Telephone no <input type="checkbox"/> 314-962-1133 ZIP + 4 <input type="checkbox"/> 63119		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

	Unrelated business income		Excluded by sec 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
Note: Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a Jazz concert programs					398,626
b Educational outreach					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	3	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			2	73,959	
102 Gross profit or (loss) from sales of inventory					850
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		73,962	399,476
105 Total (add line 104, columns (B), (D), and (E))					473,438

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
●	See Statement 11

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please 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.

Date 3/9/05

Part III Statements About Activities (See page 2 of the instructions.)

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e	Transfer of any part of its income or assets?		X
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		X
3b	Do you have a section 403(b) annuity plan for your employees?		X
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	243,112	244,772	319,409	237,868	1,045,161
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	348,616	342,612	260,018	276,591	1,227,837
18 Gross income from interest, dividends, amounts received from payment on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	9	147	325	314	795
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefits and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets Stmt 12	66,599	56,796	53,451	2,880	179,726
23 Total of lines 15 through 22	658,336	644,327	633,203	517,653	2,453,519
24 Line 23 minus line 17	309,720	301,715	373,185	241,062	1,225,682
25 Enter 1% of line 23	6,583	6,443	6,332	5,177	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶ 26a 0

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ 26c

d Add Amounts from column (e) for lines 18 _____ 19 _____ ▶ 26d

22 _____ 26b _____

e Public support (line 26c minus line 26d total) ▶ 26e

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f %

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year

	(2002)	(2001)	(2000)	(1999)
--	--------	--------	--------	--------

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year

	(2002)	(2001)	(2000)	(1999)
--	--------	--------	--------	--------

c Add Amounts from column (e) for lines. 15 1,045,161 16 _____ ▶ 27c 2,272,998

17 1,227,837 20 _____ 21 _____ ▶ 27d

d Add Line 27a total _____ and line 27b total _____ ▶ 27e 2,272,998

e Public support (line 27c total minus line 27d total)

f Total support for section 509(a)(2) test Enter amount on line 23, column (e) ▶ 27f 2,453,519

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g 92.6424%

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h 0.0324%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?			
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?			
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)	32d		
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	33h		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Mortgages and Other Notes Payable

Forms
990 / 990-PF

2003

For calendar year 2003, or tax year beginning 6/01/03, and ending 5/31/04

Name: **Jazz at the Bistro** Employer Identification Number: **43-1761629**

Form 990, Part IV, Line 64b - Additional Information

Name of lender	Relationship to disqualified person
(1) Heartland Bank	None
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 40,000	3/03/03		On demand	6.250
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) None	Working capital (line of credit)
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1) Cash	40,000	49,941
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	40,000	49,941

Depreciation and Amortization

OMB No 1545-0172

Form **4562**

(Including Information on Listed Property)

2003

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Attachment Sequence No **67**

Name(s) shown on return Jazz at the Bistro

Identifying number
43-1761629

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	100,000																								
2 Total cost of section 179 property placed in service (see page 2 of the instructions)	2																									
3 Threshold cost of section 179 property before reduction in limitation	3	400,000																								
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4																									
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see page 2 of the instructions	5																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">6 (a) Description of property</td> <td style="width: 25%;">(b) Cost (business use only)</td> <td style="width: 25%;">(c) Elected cost</td> </tr> <tr> <td>7 Listed property Enter the amount from line 29</td> <td style="text-align: center;">7</td> <td></td> </tr> <tr> <td>8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7</td> <td style="text-align: center;">8</td> <td></td> </tr> <tr> <td>9 Tentative deduction Enter the smaller of line 5 or line 8</td> <td style="text-align: center;">9</td> <td></td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562</td> <td style="text-align: center;">10</td> <td></td> </tr> <tr> <td>11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td> <td style="text-align: center;">11</td> <td></td> </tr> <tr> <td>12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11</td> <td style="text-align: center;">12</td> <td></td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2004 Add lines 9 and 10, less line 12</td> <td style="text-align: center;">13</td> <td></td> </tr> </table>			6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	7 Listed property Enter the amount from line 29	7		8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		9 Tentative deduction Enter the smaller of line 5 or line 8	9		10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10		11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		13 Carryover of disallowed deduction to 2004 Add lines 9 and 10, less line 12	13	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost																								
7 Listed property Enter the amount from line 29	7																									
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8																									
9 Tentative deduction Enter the smaller of line 5 or line 8	9																									
10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10																									
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11																									
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12																									
13 Carryover of disallowed deduction to 2004 Add lines 9 and 10, less line 12	13																									

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14 Special depreciation allowance for qualified prop (other than listed prop) placed in service during the tax year (see pg 3 of the instr)	14	
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	3,089

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2003	17	2,341
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B-Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		5,738	5.0	HY	200DB	1,147
c 7-year property		2,198	7.0	HY	200DB	314
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C-Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see page 6 of the instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr	22	6,891
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2003)

Depreciation and Amortization

OMB No 1545-0172

Form **4562**

(Including Information on Listed Property)

2003

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Attachment
Sequence No **67**

Name(s) shown on return Jazz at the Bistro

Identifying number
43-1761629

Business or activity to which this form relates

Jazz concert programs

Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	100,000						
2 Total cost of section 179 property placed in service (see page 2 of the instructions)	2							
3 Threshold cost of section 179 property before reduction in limitation	3	400,000						
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4							
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see page 2 of the instructions	5							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 45%;">(a) Description of property</td> <td style="width: 25%;">(b) Cost (business use only)</td> <td style="width: 30%;">(c) Elected cost</td> </tr> <tr> <td>6</td> <td></td> <td></td> </tr> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost						
6								
7 Listed property Enter the amount from line 29	7							
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8							
9 Tentative deduction Enter the smaller of line 5 or line 8	9							
10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10							
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11							
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12							
13 Carryover of disallowed deduction to 2004 Add lines 9 and 10, less line 12	13							

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14 Special depreciation allowance for qualified prop (other than listed prop) placed in service during the tax year (see pg 3 of the instr)	14	
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2003	17	1,878
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B-Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		1,200	7.0	HY	200DB	171
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see page 6 of the instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr	22	2,049
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2003)

Statement 1 - Form 990, Line 10c - Sales of Inventory

<u>Description</u>	<u>Gross Sales</u>	<u>COGS</u>	<u>Gross Profit</u>
Merchandise and CD sales	\$ 3,046	\$ 2,196	\$ 850
Total	\$ 3,046	\$ 2,196	\$ 850

Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt & General</u>	<u>Fund-Raising</u>
	\$	\$	\$	\$
Jazz concert programs				
Talent expense	237,388	237,388		
Artist local trnsport	2,632	2,632		
Piano tuning	4,002	4,002		
Metrotix fees	9,429	9,429		
Parking/valet parking	20,209	20,209		
Credit card processing fees	2,681	2,681		
Royalties paid	1,759	1,759		
Advertising and publicity	78,750	78,750		
Advertising	829	829		
Advertising - season mailers	14,991	14,991		
Educational outreach				
WP Artist transportation	50	50		
WP Youth concert expense	6,096	6,096		
Benefit concert				
Benefit expenses	8,191			8,191
Expenses				
Bank charges	476		476	
Clerical services (contract)	16,456		16,456	
Data processing supplies	108		108	
Data process exp - software	473		473	
Data process exp - internet	1,253		1,253	
Delivery expense	156		156	
Dues and subscriptions	1,949		1,949	
Entertainment expense	823		823	
Insurance - packages	4,714		4,714	
Office supplies	3,305		3,305	
Taxes - annual registration	15		15	
Taxes - personal property	109		109	
Staff training/prof develop	2,402		2,402	
Fund. cultivation expense	4,450			4,450
Total	<u>\$ 423,696</u>	<u>\$ 378,816</u>	<u>\$ 32,239</u>	<u>\$ 12,641</u>

Statement 3 - Form 990, Part III - Organization's Primary Exempt Purpose

The mission of Jazz at the Bistro is to present, promote, and preserve the best of jazz to audiences in the greater St. Louis area. We support our mission with an expanding program of education and community outreach.

Federal Statements

Statement 4 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
Equipment	\$ 50,439	\$	\$ 51,639	\$
Computer equipment	18,003		22,720	
Office furniture and equip	6,393		10,549	
Equipment - accum depr		43,868		45,917
Computer equip - accum depr		5,366		10,980
Off furn & equip - accum depr		4,788		6,064
Total	<u>\$ 74,835</u>	<u>\$ 54,022</u>	<u>\$ 84,908</u>	<u>\$ 62,961</u>

Statement 5 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Contract deposits on purchase	\$	\$ 120
Total	<u>\$ 0</u>	<u>\$ 120</u>

Statement 6 - Form 990, Part IV-A - Other Revenue Included on Financial Statements

<u>Description</u>	<u>Amount</u>
Cost of goods sold	\$ 2,196
Tax collection fees - WH MO income tax	112
Total	<u>\$ 2,308</u>

Statement 7 - Form 990, Part IV-A - Other Revenue Included on Return

<u>Description</u>	<u>Amount</u>
Direct cost of special event	\$ 8,191
Total	<u>\$ 8,191</u>

Statement 8 - Form 990, Part IV-B - Other Expenses Included on Financial Statements

<u>Description</u>	<u>Amount</u>
Cost of goods sold	\$ 2,196
Tax collection fees - WH MO income tax	112
Total	<u>\$ 2,308</u>

Statement 9 - Form 990, Part IV-B - Other Expenses Included on Return

<u>Description</u>	<u>Amount</u>
Direct cost of special event	\$ 8,191
Total	<u>\$ 8,191</u>

Federal Statements

Statement 10 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees

Name		Title		Average Hrs		City, State, Zip	
Comp	Benefits	Expenses	Address				
Gene Dobbs	Bradford	0	0	Exec. Dir.	40	St. Louis, MO	63103
Arthur Brigham	0	0	0	634 N. Grand, #10-G		Chesterfield MO	63017
Peter Bunce	0	0	0	1723 Millstream Drive		St. Louis, MO	63103
William Carey	0	0	0	634 N. Grand, #10-A		St. Louis, MO	63105
Jane V. Clark	0	0	0	625 S. Skinker Blvd.		St. Louis, MO	63108
Yvette Dubinsky	0	0	0	4440 Lindell, 801		St. Louis, MO	63130
Gerald Early	0	0	0	7370 Westmoreland		St. Louis, MO	63119
Roxanne Frank	0	0	0	53 Jefferson Road		St. Louis, MO	63124
Susan Gelman	0	0	0	18 Dromara Road		St. Louis, MO	63130
Robert Goldstein	0	0	0	519 North and South Road		St. Louis, MO	63141
William Higley	0	0	0	689 Craig Road		St. Peters, MO	63376
Shelia Hudson	0	0	0	300 First Executive Avenue, Suite D		St. Louis, MO	63102
Nancy Kranzberg	0	0	0	10 S. Broadway, Suite 400		St. Louis, MO	63124
Leonard Landsbaum	0	0	0	50 Picardy Lane		St. Louis, MO	63105
Joseph D. Lehrer	0	0	0	816 S. Hanley Road, 1D		St. Louis, MO	63102
Frederick C. Lewis	0	0	0	10 S. Broadway, Suite 2000		St. Louis, MO	63122
Joan Markow	0	0	0	1316 Frontenay Court		St. Louis, MO	63105
Richard McDonnell	0	0	0	159 Linden		St. Louis, MO	63119
				115 West Lockwood Avenue			

Federal Statements

Statement 10 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees (continued)

Name	Benefits		Expenses	Title	Address	Average Hrs	City, State, Zip
	Comp						
David Obedin	0	0	0	0 9326 Olive Blvd.			St. Louis, MO 63132
John S. Wallach	0	0	0	0 1015 Locust Street, Suite 1000			St. Louis, MO 63101
Ann Wells	0	0	0	0 7th and Washington President			St. Louis, MO 63101
John Wuest	0	0	0	0 212 S. Central Avenue			St. Louis, MO 63105

Statement 11 - Form 990, Part VIII - Relationship of Activities

<u>Line No.</u>	<u>Description</u>
93a	Jazz concert programs directly fulfill the organization's exempt purpose of presenting, promoting, and preserving the best of jazz to the greater St. Louis area.
93b	Educational and community outreach programs directly support the organization's exempt purpose of presenting, promoting, and preserving the best of jazz to the greater St. Louis area.
102	Sales of CD's of the visiting artists and of Jazz at the Bistro souvenirs directly support the organization's exempt purpose of presenting, promoting, and preserving the best of jazz to the greater St. Louis area.

Statement 12 - Schedule A, Part IV-A, Line 22 - Other Income

Description	2002	2001	2000	1999
Net rental income	\$ 525	\$ 200	\$	\$ 150
Fundraising income	65,225	52,770	54,047	
Sales of inventory	849	3,826	-596	2,730
Total	<u>\$ 66,599</u>	<u>\$ 56,796</u>	<u>\$ 53,451</u>	<u>\$ 2,880</u>

Year Ending: May 31, 2004

43-1761629

Jazz at the Bistro
634 N. Grand Blvd., Suite 10-G
St. Louis, MO 63103-1002

**Electing out of the 30% Bonus Depreciation Allowance
for All Eligible Depreciable Property**

The taxpayer elects out of the 30% first-year bonus depreciation allowance under IRC Section 168(k) for all eligible asset classes of depreciable property acquired after September 10, 2001 and before May 6, 2003. This election applies to all qualified 30% bonus depreciation property placed in service during the tax year.

Year Ending: May 31, 2004

43-1761629

Jazz at the Bistro
634 N. Grand Blvd., Suite 10-G
St. Louis, MO 63103-1002

**Electing out of the 50% Bonus Depreciation Allowance
for All Eligible Depreciable Property**

The taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k) for all eligible asset classes of depreciable property acquired after May 5, 2003. This election applies to all qualified 50% bonus depreciation property placed in service during the tax year.

Form 8868 (12-2000)

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time-Must File Original and One Copy.

Table with 3 columns: Type or print, Name of Exempt Organization, Employer Identification number. Row 1: Jazz at the Bistro, 43-1761629. Row 2: 634 N. Grand Blvd., Suite 10-G, For IRS use only. Row 3: St. Louis, MO 63103-1002.

Check type of return to be filed (File a separate application for each return):
Form 990 [checked], Form 990-EZ, Form 990-T (sec. 401(a) or 408(a) trust), Form 1041-A, Form 5227, Form 8870, Form 990-BL, Form 990-PF, Form 990-T (trust other than above), Form 4720, Form 6069.

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

If the organization does not have an office or place of business in the United States, check this box

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) EA 2002-58206. If this is for the whole group, check this box. If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until 4/15/05.
5 For calendar year, or other tax year beginning 6/01/03 and ending 5/31/04.
6 If this tax year is for less than 12 months, check reason: Initial return, Final return, Change in accounting period.

7 State in detail why you need the extension: Additional time is requested to gather information to prepare a complete and accurate return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.
8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.
8c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

EA 2002-58206

Signature: [Signature] Title: Director Date: 1/18/05

Notice to Applicant-To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
We have not approved this application. After considering the reasons stated in Item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
Other

By: Director Date:

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Name: Lewis and Associates, P.C.
Number and street (include suite, room, or apt no.) Or a P.O. box number: 8755 Big Bend Blvd.
City or town, province or state, and country (including postal or ZIP code): St. Louis MO 63119

Form **8868**

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

(December 2000)

Department of the Treasury

Internal Revenue Service

▶ File a separate application for each return.

● If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box

● If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Form 8868.

Part I Automatic 3-Month Extension of Time- Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization	Employer identification number
File by the due date for filing your return See instructions	Jazz at the Bistro	43-1761629
	Number, street, and room or suite no. If a P.O box, see instructions. 634 N. Grand Blvd., Suite 10-G	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. St. Louis MO 63103-1002	

Check type of return to be filed (file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

● If the organization does not have an office or place of business in the United States, check this box

● If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 1/18/05 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year _____ or
▶ tax year beginning 6/01/03 , and ending 5/31/04 .

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

EA 2002-58206

Signature ▶ Frank Jam Title ▶

Date ▶ 10/07/04

For Paperwork Reduction Act Notice, see Instruction

Form **8868** (12-2000)