



**Department of the Treasury  
Internal Revenue Service**  
P. O. Box 2508  
Cincinnati, OH 45201

Date:  
February 14, 2019  
Person to contact/ID number:  
K. Gleason #0203083  
Contact telephone number:  
877-829-5500

SPRINGBOARD FOR THE ARTS  
% JOHN BELL  
308 PRINCE ST STE 270  
SAINT PAUL MN 55101

Dear Sir or Madam:

We're responding to your letter dated September 20, 2018, requesting copies of SPRINGBOARD FOR THE ARTS.

Your copies are enclosed.

If you have questions, you can contact the person listed above.

Sincerely,

A handwritten signature in black ink that reads "Stephen A. Martin".

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure:  
Your Copies

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P O BOX A 3290 - DWN 28-2  
CHICAGO IL 60604

DEPARTMENT OF THE TREASURY

Date: OCT 01 1991

RESOURCES AND CRUHETED FOR THE  
ARTS  
429 LANDMARK CENTER 70 WEST 57TH ST  
SAINT PAUL MN 55102

RECEIVED - INTERNAL REVENUE SERVICE  
ADVANCE RULING  
EX-1000  
DIVISION OF EXEMPTIONS, REVIEW  
SECTION 501(C)(3)

ACCOUNTING PERIOD ENDING  
JUNE 30.  
FOUNDATION STATUS CLASSIFICATION  
20115322  
ADVANCE RULING PERIOD BEGINS  
JANUARY 3, 1991  
ADVANCE RULING PERIOD ENDS  
JUNE 30, 1991  
AGENDA NUMBER  
NO.

Dear Applicant:

Based on information supplied and assuming your organization will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization and not as a private foundation during advance ruling period. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 1607(d) and 4840.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

RECOMMENDED FOR APPROVAL

If and to what extent you will deduct your charitable contributions from your gross income for the Federal income tax purposes, depends on the determination of whether they are deductible expenses or not. In addition, if you have a deduction for a charitable contribution, you may deduct it on your state income tax return and a grace period exists, available for some time after the date of the deduction, during which you can claim the deduction for your state income tax. This depends entirely on the determination of whether they are deductible expenses or not. If a grant or award that is exempt from taxation under section 501(c)(3) of the Internal Revenue Code, then that deduction for your state income tax will depend entirely on the determination of whether they are deductible expenses or not.

If you receive a grant or award for your charitable contributions, you may deduct the amount of the grant or award as a charitable contribution on your state income tax return, provided that you make a statement in your charitable contribution document or bylaws, giving your state's name and address.

As of January 1, 1984, you are liable for contributions to the Federal Income Tax, where contributions are non-social security taxes, or amounts which are \$100 or more, you pay to each of your employees during a calendar year, if you are liable for the tax imposed under the Federal Employment Tax Act (FEUA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 46 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise employment or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you are for Federal gift tax purposes, if they meet the applicable provisions of sections 2055, 2106, and 2502 of the Code.

Contributions deductible are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246 published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility of charitable contributions of payments made by taxpayers for admission to or participation in fundraising activities for charity.

Contributions to you are deductible by donors beginning JANUARY 1, 1991.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file.

Enclosure(s) and Form(s) Used:

This return, with all your financial records, will be examined by our office to determine if there is any tax due or refund due. This letter and the records you have furnished will be held by us until the audit is completed. Please do not mail these papers again. If you have any questions, please call our office at 202-554-1234, but early this month.

If you require any assistance in this matter, please call the Internal Revenue Service at the office of your choice. Please note that the Internal Revenue Service has a toll-free telephone number, 1-800-829-1040, which is charged only a minimum of eight cents, unless otherwise specified by law. However, this number will probably charge 25 cents a minute, so it is best to make your telephone call during off-peak hours. This number will be charged by a credit card or a bank account. Please make sure that the information you provide is complete before you hang up.

The last few years you have been filing your tax returns with the Internal Revenue Service. You may be entitled to a refund of taxes paid. Please contact the Internal Revenue Service at 202-554-1234, or write to the Internal Revenue Service, Washington, D.C. 20590, for more information. You may also file your tax return with the Internal Revenue Service at 202-554-1234, or write to the Internal Revenue Service, Washington, D.C. 20590.

You need an identification number and a copy of your tax return to have an employment tax return. Another tax that you can file is an application for a number that will be assigned to you. And you will be assigned a tax code, and that number can be used to file your tax return with the Internal Revenue Service.

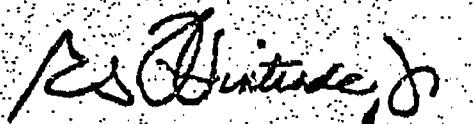
Please remember that you are supposed to file your tax return with the Internal Revenue Service by the end of January 31, 1982. Your information or incorporation.

If no have indicated in the heading of this letter that an addition applies, the addition enclosed is an integral part of this letter.

Because this letter will help resolve any question about your except statement and foundation statement you should keep it in your permanent records.

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

Sincerely yours,



R. P. Minotader, Jr.  
District Director

Enclosure(s):  
Form 872-G

Form 872-C

Consent Fixing Period of Limitation Upon  
Assessment of Tax Under Section 6940 of the  
Internal Revenue Code

(Rev. 9-93)  
Internal Revenue Service  
Interest Division

CAG No. 1521-Card

• by whom filed  
1023, Rulings &  
Information

(See instructions enclosed in back.)

Under section 6940(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(ii) or section 509(a)(2) during an advance ruling period:

RESOURCES AND COUNSELING FOR THE  
ARTS  
120 LANDMARK CENTER 15 WEST 5TH ST  
SAINT PAUL, MN 55102

} and its

District Director of  
Internal Revenue, or  
Assistant Commissioner  
(Employer Plans and  
Exempt Organizations)

Consent and agrees that the period for assessing tax (1992) under section 6940 of the Code for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of those years is sent to the organization before the period expires, time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year

JUNE 30, 1991

SEP 20 1991

10/06/91

Name of organization (as shown in organizing documents)

RESOURCES & Counseling for the Arts

Date

Sept 26, 1991

Officer or trustee having authority to sign

Signature □ *Bertha S. Davis*

For IRS use only

District Director or Assistant Commissioner (Employer Plans and Exempt Organizations)

Date

OCT 01 1991

By □

For information concerning this form, see page 1 of the Form 1023 instructions.

*John C. Chisholm*

Manager Group 7201

Form 1023

(Rev. 8-29-80, 1980)  
Department of the Treasury  
Internal Revenue Service

# Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

777360077874

OMB No. 1545-0016

If exempt status is  
approved, this application  
will be open for public  
inspection.

Read the instructions for each question.

**A User fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8710 (with payment of the appropriate user fee), the application may be returned to you.

**Note: Identification of Applicant**

1. Full name of organization (as shown in organizing documents).

RESOURCES AND COUNSELING FOR THE ARTS

1b. c/o Name (if applicable).

1c. Add. # (number, street, and room or suite no.)

329 Landmark Center, 75 West 5th St.

1d. City or town, state, and ZIP code

Saint Paul, MN 55102

5. Date incorporated or formed

1/3/91

6. Activity codes (See Instructions)

119

568

503

7. Check here if applying under section:

 501(c) 501(n) 501(k) Yes No

8. Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code?

If "Yes," attach an explanation.

9. Has the organization filed Federal income tax returns or exempt organization information returns?

If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

**RECEIVED  
WITH REMITTANCE**

JUL 17 1991

**E.O. Determination of mail**

10. Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

a.  Corporation - Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State officer; also include a copy of your bylaws.b.  Trust - Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.c.  Association - Attach a copy of your Articles of Association, Constitution, or other chartering document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here 

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please  
Sign  
HereBarbara L. Davis  
(Signature)Executive Director  
(Title or authority of signer)July 17, 1991  
(Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedure Checklist (page 7 of the instructions) prior to filing.

**ITEM 1 Activities and Operational Information**

1. Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to nor repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, at a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity will or will not be initiated; and (c) who and by whom the activity will be conducted.

SEE ATTACHMENT: "ACTIVITIES AND OPERATIONAL INFORMATION"

2. What(s) will be the organization's sources of financial support? List in order of size.

- 1) Grants from corporations and private foundations
- 2) Income from program activities related to our tax-exempt purpose.
- 3) Government grants
- 4) Donations from private individuals

3. Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, form letter mailing committees, use of volunteers or professional fundraisers, etc. Attach representative costs of solicitation if no support.

The organization will attempt to raise contributions through solicitations to corporations and private foundations for grants or contributions; applications for government grants and assistance programs; and solicitation of individuals such as Board members.

Resources and Counseling For the Arts  
129 Landmark Ctr, 75 W. 5th St.  
Saint Paul, MN 55102  
Attachment: Form 1023, submitted 7/91

## PART II, Question 1

### ACTIVITIES AND OPERATIONAL INFORMATION

Resources and Counseling for the Arts (RCA) is an outgrowth of United Arts Services, a tax-exempt non-profit corporation. Originally established by United Arts in 1978 as a program to provide business and management help to artists and non-profit arts organizations, RCA grew from a program to a department and from a department to an independent agency. Recognizing this growth, the United Arts Board of Directors on February 27, 1991 approved an executive committee proposal to spin off RCA effective July 1, 1991. RCA had meanwhile filed for incorporation on January 3, 1991 but continued operating as a department of United Arts Services through June 30, 1991, the end of United Arts' fiscal year.

The charitable and educational purpose of RCA is to assist independent artists and non-profit arts organizations by helping them gain access to materials and resources that will improve their professional and business management skills. This purpose is carried out by providing workshops and consulting services about arts-related topics to artists and arts organizations, by providing a variety of educational and arts-related support services to artists and arts organizations, and by collecting and providing arts-related information to artists, arts organizations and the general public.

These tax-exempt activities do not duplicate the efforts of other non-profit service organizations in this region; in fact, services are often offered in co-operation with such organizations. Further, these services address issues, procedures and information unique to the realities of nonprofit arts. Services offered during RCA's thirteen-year history as a department of United Arts have included consulting, counseling and workshops on fundraising, Board development, marketing, financial management long-range planning and dozens of other topics; publication of an Artists' Tax Workbook; the Arts Management Initiatives to guide small arts groups through the hiring of their first paid managers; accumulation and indexing of a referral library of arts-related publications; maintenance of a free centralized job referral service for persons seeking arts management careers; and co-ordination of a number of arts-related special events such as the Twin Cities Mayors' Public Arts Awards. In the fiscal year ended June 30, 1990 Resources and Counseling served 154 arts organizations and 1189 individual artists in disciplines including dance, film, literature, music, theater, visual arts, multi-disciplinary and others.

Resources and Counseling for the Arts/ Page 2

PART II, Question 1 (Continued)

As a newly-independent corporation, RCA continues to address its tax-exempt non-profit mission by:

- Offering a broad range of educational and informational activities including workshops, consultation and referral services at cost or less to artists and arts organizations.
- Maintaining a resource center for information about arts, arts management and opportunities of all kinds in the professional arts field. This resource center includes a library, a referral service, and trained staff available for consultation.
- Enlisting a broad range of expertise in many fields on a consulting basis to provide arts-related information and insight to artists and arts organizations on topics ranging from public relations to law to financial management and many others.
- Developing special programs from time to time which foster a spirit of cooperation between arts organizations, encourage sharing of resources, and increase public visibility for the arts organizations participating.
- Monitoring trends and issues affecting the arts; providing the arts field and the general public with information, support and resources which address these issues as they arise.

**Part II Activities and Operational Information (Continued)**

4. Give the following information about the organization's governing body.

i. Names, addresses, and titles of officers, directors, trustees, etc.

Barbara Davis Executive Director

Complete list attached with names, addresses, titles.

b. Annual Compensation

\$34,000

ii. 11 other  
directors and  
officers serve on  
a voluntary basis  
without pay.

c. Is any of the above persons now as members of the governing body by reason of being public officials or being appointed by public officials?

 Yes  No

ii. "Yes," name those persons and explain the basis of their selection or appointment.

d. Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.)

 Yes  No

i. Does the organization control or is it controlled by any other organization?

 Yes  No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by means of interlocking directorates or other factors?

 Yes  No

If either of these questions is answered "Yes," explain.

Resources and Counseling for the Arts ("RCA") is an outgrowth of United Arts Services, a non-profit 501-C-3 corporation. RCA has been a division of United Arts Services for over ten years and is spinning off to continue its tax-exempt activities as a separate organization effective July 1, 1991.

6. Does or will the organization directly or indirectly engage in any of the following transaction(s) with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) gift; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) retain "agent" arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

 Yes  No

ii. "Yes," explain fully and identify the other organizations involved.

7. Is the organization financially accountable to any other organization?

 Yes  No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Resources and Counseling for the Arts  
209 Landmark Ctr., 25 W. 5th St.  
Saint Paul, MN 55102  
Attachment: Form 1023, submitted 7/91

NAMES, ADDRESSES AND TITLES OF GOVERNING BODY  
Ref: Part II, question 4a

Barbara Davis  
Executive Director  
317 South Hamline  
St. Paul, MN 55105

Phil Platt  
Chairman of the Board  
739 Winslow  
St. Paul, MN 55107

Mariann Johnson  
Treasurer  
3508 W. 29th  
St. Paul, MN 55416

Patricia Davis  
Board Member  
458 Otis  
St. Paul, MN 55104

**Part III Activities and Operational Information (Continued)**

- 9.** What assets does this organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final status will be taken. If "None," indicate "N/A".
- A.I. Assets are available for use in performing our tax-exempt function.
- 10.** Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?
- b. Is the organization a party to any leases?
- If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.
- Yes  No
- 11.** Is the organization a membership organization?
- If "Yes," complete the following:
- a. Describe the organization's membership requirements, and attach a schedule of membership fees and dues.
- Yes  No
- b. Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.
- c. What benefits do (or will) your members receive in exchange for their payment of dues?
- 12.** If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them?
- If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.
- See attached flier describing workshops and attached statement explaining how charges are determined.
- N/A  Yes  No
- b. Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals?
- If "Yes," explain how the recipients or beneficiaries are or will be selected.
- N/A  Yes  No
- 13.** Does or will the organization attempt to influence legislation?
- If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.
- Yes  No
- 14.** Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?
- If "Yes," explain fully.
- Yes  No

Resources and Counseling for the Arts  
429 Landmark Ctr., 73 W. 5th St.  
~~Minneapolis~~, MN 55102  
Attachment; Form 1020, submitted 7/92

EXPLANATION OF BASIS FOR CHARGES

Ref: Part II, question 11a Fees for services

Arts-related services to individuals and to organizations are provided at a nominal fee to offset all or a portion of the costs associated with producing and maintaining the services. Such fees are set at or below these costs. The balance is generally made up by subsidy through grants. Some services are provided free of charge to the arts community. See enclosed "Workshop Schedule" for public listing of representative fees.

RESOURCES AND COUNSELING FOR THE ARTS



429 Landmark Center, 75 West 5th Street, St. Paul, MN 55101 • 612-292-1383

RCA STAFF

Barbara Davis  
Executive Director

\$34,000/yr.

292-3213  
698-1668 (H)

Chris Osgood  
Manager of Artists Services

\$17,500/yr.

292-3206  
927-6079 (H)

Barris Borich  
Manager of Marketing & Publications

\$13,500/yr. (60% time)

292-3217  
323-6750 (H)

Rita Pucci  
Office Manager

\$22,500/yr.

292-4381  
824-4316 (H)

Clerical Assistant \$8,000/yr. (50% time)

To start 10/1/91

These are paid staff people. They are not directors, officers, or  
members, or relatives of same.

9/91

Form 1023 (Rev. 9-80)

~~REVIEW~~ **Technical Requirements**

- 1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed?  Yes  No  
If you answer "Yes," do not answer questions 2 through 6.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.  
**Exceptions—** You are not required to file an exemption application within 15 months if the organization:  
 (a) is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxillary of a church;  
 (b) is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,  
 (c) is a subordinate organization covered by a group exemption letter, but only if the parent or supervising organization timely submitted a notice covering the subordinate.

- 3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement?  Yes  No  
**NOT APPLICABLE**  
 If you answer "Yes" to question 3, please give your reason for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the instructions before completing this item.)

**NOT APPLICABLE**

- 5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your organization as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed?

- 6 If you answer "Yes" to question 5 above and wish to request recognition of your organization's 501(c)(3) status, check here ►  **NOT APPLICABLE**  Yes  
 Date you were formed and ending with the date your 501(c)(3) status is checked here ►

**Technical Requirements (continued).**

7. Is the organization a private foundation?

- Yes (Answer question 8.)  
 No (Answer question 9 and proceed as instructed.)

8. If you answer "Yes" to question 7, do you claim to be a private operating foundation?

- Yes (Complete Schedule B)  
 No

**NOT APPLICABLE**

After answering this question, go to Part IV.

9. If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**(a)  As a church or a convention or association of churches  
**(CHURCHES MUST COMPLETE SCHEDULE A)**Sections 509(a)(1)  
 and 170(b)(1)(A)(i)(b)  As a school (MUST COMPLETE SCHEDULE B)Sections 509(a)(1)  
 and 170(b)(1)(A)(ii)(c)  As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C).Sections 509(a)(1)  
 and 170(b)(1)(A)(iii)(d)  As a governmental unit described in section 170(c)(1).Sections 509(a)(1)  
 and 170(b)(1)(A)(iv)(e)  As being operated solely for the benefit of, or in connection with, one or more of the organizations described in (a) through (d); (g), (h), or (i). (MUST COMPLETE SCHEDULE D).

Section 509(a)(3)

(f)  As being organized and exempted exclusively for testing for public safety.

Section 509(a)(4)

(g)  As being operated for the benefit of a college or university that is owned or operated by a governmental unit.Sections 509(a)(1)  
 and 170(b)(1)(A)(v)(h)  As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.Sections 509(a)(1)  
 and 170(b)(1)(A)(vi)(i)  As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).

Section 509(a)(2)

(j)  We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification.Sections 509(a)(1)  
 and 170(b)(1)(A)(vi)

or

Section 509(a)(2)

If you checked one of the boxes (a) through (f) in question 9, go to question 14.

If you checked box (g) in question 9, go to questions 11 and 12.

If you checked box (h), (i), or (j), go to question 10.

**Technical Requirements (Continued):**

- 10 If you checked box (f), (i), or (l) in question 9, have you completed a tax year of at least 8 months?
- Yes - indicate whether you are requesting:
- A definitive ruling (Answer questions 11, 12, 13 through 14, below).
- An advance ruling (Answer questions 11, 12, 13 and attach 2 Forms 972-C (complete) and signed).
- No - You must request an advance ruling by completing and signing 2 Forms 972-C and attaching them to your application.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor, the date and the amount of the grant, and a brief description of the nature of the grant.

NONE

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:

- a Enter 2% on line 8, column (e) of Part IV-A.
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12 above.
- 13 If you are requesting a definitive ruling under section 509(a)(2), check here  and NOT APPLICABLE.
- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."
- b For each of the years included on line 8 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.
- 14 Indicate if your organization is one of the following. If no, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule
Is the organization a church?	X		A
Is the organization, or any part of it, a school?	X		B
Is the organization, or any part of it, a hospital or medical research organization?	X		C
Is the organization a section 509(a)(3) supporting organization?	X		D
Is the organization an operating foundation?	X		E
Is the organization, or any part of it, a home for the aged or handicapped?	X		F
Is the organization, or any part of it, a child care organization?	X		G
Does the organization provide or administer any scholarship benefits; student aid, etc.?	X		H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?	X		I

**FINANCIAL DATA - SEE ATTACHED "NOTE TO PART IV".**

Complete the financial statements for the current year, plus for each of the 2 years immediately before it. If in existence less than 2 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year. SEE ATTACHED THREE-YEAR BUDGET PROJECTION.

**Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			(n) TOTAL
		(a) From to	(b) 19.....	(c) 19.....	(d) 19.....
Revenues	1. Gifts, grants, and contributions received (not including Unusual Grants--see instructions).				
	2. Membership fees received				
	3. Game, investment, license (see instructions for definition)				
	4. Net income from organization's unrelated business activities not included on line 3				
	5. Tax revenues paid, levied, or other paid to or sought on behalf of the organization				
	6. Value of services by facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)				
	7. Other income (not including gain or loss from sale of capital assets) (attach schedule)				
	8. Total (add lines 1 through 7)				
	9. Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513				
	10. Total (add lines 8 and 9)				
	11. Gain or loss from sale of capital assets (attach schedule)				
	12. Unusual grants				
	13. Total revenue (add lines 10 through 12)				
Expenses	14. Fundraising expenses				
	15. Contributions, gifts, grants, and similar amounts paid (attach schedule)				
	16. Disbursements to or for benefit of members (attach schedule)				
	17. Compensation of officers, directors, and trustees (attach schedule)				
	18. Other salaries and wages				
	19. Interest				
	20. Occupancy (rent, utilities, etc.)				
	21. Depreciation and depletion				
	22. Other (attach schedule)				
	23. Total expenses (add lines 14 through 22)				
	24. Excess of revenue over expenses (line 13 minus line 23)				

**PART IV Financial Data (Continued)** SEE ATTACHED "NOTE TO PART IV"**B. - Balance Sheet (at the end of the period shown)**

	Assets	Current for year
	Data	Last year data
1. Cash	5	
2. Accounts receivable, net	8	
3. Inventories	9	
4. Bonds and notes receivable (attach schedule)	4	
5. Corporate stocks (attach schedule)	0	
6. Mortgage loans (attach schedule)	6	
7. Other investments (attach schedule)	7	
8. Depreciable and depletable assets (attach schedule)	8	
9. Land	9	
10. Other assets (attach schedule)	10	
11. Total assets (add lines 1 through 10)	11	
	Liabilities	
12. Accounts payable	12	
13. Contributions, gifts, grants, etc., payable	13	
14. Mortgages and notes payable (attach schedule)	14	
15. Other liabilities (attach schedule)	15	
16. Total Liabilities (add lines 12 through 15)	16	
	Fund Balances or Net Assets	
17. Total fund balances or net assets	17	
18. Total liabilities and fund balances or net assets (add line 16 and line 17)	18	

27. If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation.

Resources and Counseling for the Arts  
429 Landmark Ctr., 74 W. 5th St.  
St. Paul, MN 55102  
Attachment Form 1023, submitted 7/91

**NOTE TO PART IV: FINANCIAL DATA**

As described in Part II, question 1 (Narrative) and confirmed in Part II, question 5 (Outgrowth of another organization), Resources and Counseling for the Arts ("RCA") is an outgrowth of United Arts Services, non-profit 501(c)-3 corporation.

Though incorporated in the State of Minnesota on January 3, 1991, RCA did not begin doing business under its own name and with its own budget until July 1, 1991. Therefore, with the filing of this 1023 application, RCA has actually been in operation for less than one month and has not yet developed any financial statements.

Enclosed attached are schedules detailing the projected budget for the current fiscal year now begun, and for two years following.

Balance sheet information is correspondingly limited at this time. As of July 1, 1991, one grant was in hand from the Dayton-Hudson Foundation. Some of these funds were disbursed in late June for expenses relating to the start-up of RCA's first fiscal year beginning 7/1/91. This results in a start-up Balance Sheet as follows:

<b>ASSETS</b>	
Cash	6,240
Prepaid expenses	1,160
	7,400
<b>TOTAL ASSETS</b>	
<b>LIABILITIES</b>	
Deferred Revenue	7,400
	0
<b>FUND BALANCE</b>	
	7,400
<b>TOTAL LIAB + FB</b>	

JRM:123;1023

Resources and Counseling for the Arts  
 429 Landmark Ctr., 70 W. 5th St.  
 St. Paul, MN 55102  
 Attachment: Form 1023, submitted 7/91

**PROPOSED BUDGETS FOR CURRENT YEAR AND TWO YEARS FOLLOWING**  
 Ref: Part IV. Question A, Statement of Revenue and Expenses

	7/1/91-- 6/30/92	7/1/92-- 6/30/93	7/1/93-- 6/30/94
<b>REVENUE</b>			
Gifts, grants, and contributions	150,090	155,935	160,940
Membership Fees	0	0	0
Gross Investment Income	0	0	0
Net income from UBI	0	0	0
Other Income	0	0	0
Total	150,090	155,935	160,940
Gross receipts: services and sales not unrelated	46,980	49,285	52,600
Sale of Assets, unusual grants	0	0	0
<b>TOTAL REVENUE</b>	<b>197,070</b>	<b>205,220</b>	<b>213,540</b>
<b>EXPENSES</b>			
Fundraising expenses	1,250	1,290	1,350
Grants Paid/Disbursements to members	0	0	0
Compensation/officers (Exec Dir only)	34,000	35,360	36,420
Other salaries and wages	114,695	119,505	124,635
Interest	0	0	0
Occupancy	15,475	16,095	16,740
Depreciation	1,500	1,500	1,500
Other Expenses (Schedule attached)	30,150	31,470	32,890
<b>TOTAL EXPENSES</b>	<b>197,070</b>	<b>205,220</b>	<b>213,540</b>
<b>EXCESS OF Revenue over Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>

Form 1023

Resources and Counseling for the Arts  
429 Landmark Ctr., 75 N. 5th St.  
St. Paul, MN 55102  
Attachment: Form 1023, submitted 7/91

SCHEDULE OF OTHER EXPENSES

Ref: Part IV, Question A, Statement of Revenue and Expenses  
Line 22

	7/1/91-- 6/30/92	7/1/92-- 6/30/93	7/1/93-- 6/30/94
Printing	10,420	10,840	11,270
Mailing Lists	300	310	320
Office Supplies	1,520	1,585	1,645
Postage	8,455	9,060	9,500
Copying	1,180	1,230	1,275
Phone	3,465	3,605	3,745
Dues/Subscriptions	960	1,000	1,035
Prof. Dvpmt	1,920	1,920	3,000
Employee Expenses	1,920	1,920	2,000
<b>TOTAL OTHER EXPENSES</b>	<b>30,150</b>	<b>31,470</b>	<b>32,890</b>

Form 1023, 7/91

Resources & Counseling for the Arts  
429 Landmark Ctr, 75 W. 5th St.  
St. Paul, MN 55102  
Attachment Form 1023 submitted 7/71

# State of Minnesota

## SECRETARY OF STATE

### CERTIFICATE OF INCORPORATION

I, Joan Anderson Grouse, Secretary of State of Minnesota, do certify that the Articles of incorporation, duly signed and acknowledged under oath, have been filed on this date in the Office of the Secretary of State, for the incorporation of the following corporation, under and in accordance with the provisions of the chapter of Minnesota Statutes listed below.

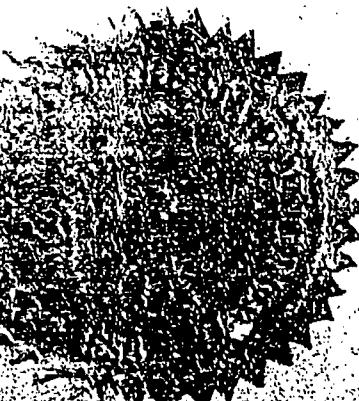
This corporation is now legally organized under the laws of Minnesota.

Corporate Name: Resources and Counseling for the Arts

Corporate Charter Number: 1F-637

Chapter Formed Under. 317A

This certificate has been issued on 01/03/1991.



*Joan Anderson Grouse*  
Secretary of State.

Resources & Counseling for the Arts  
129 Loring Park Ctr., 75 W. 5th St.  
St. Paul, MN 55102  
Attachment Form 1023 submitted 7/91

ARTICLES OF INCORPORATION

Resources and Counseling for the Arts

The undersigned incorporator, who is a natural person 18 years of age or older, in order to form a corporate entity under Minnesota Statutes Chapter 317A, known as the Nonprofit Corporations Act, adopts the following articles of incorporation.

ARTICLE I  
NAME

The name of the corporation is Resources and Counseling for the Arts.

ARTICLE II  
REGISTERED OFFICE

The registered office of the corporation is located at: 317 South Hamline, St. Paul, MN 55105 and the name of the registered agent at that address is Barbara Davis.

ARTICLE III  
PURPOSE

The corporation is organized and shall be operated exclusively for charitable, religious, and educational purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended. Within the framework and limitations of the foregoing, this corporation's purpose is to provide information and training to artists and cultural organizations on business and management issues, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as enacted or hereafter amended. All funds, whether income or principal, and whether acquired by gift or contribution or otherwise, shall be devoted to said purposes.

ARTICLE IV  
IRS PROHIBITIONS

At all times shall the following operate as conditions restricting the operations and activities of the corporation:

1. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members,

## Page 2, Article II

directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

2. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of or in opposition to any candidate for public office, or on any initiative or referendum before the public.

3. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 as now or hereafter amended, or (b) by a corporation. Contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986 as now enacted or hereafter amended.

#### ARTICLE V DIRECTORS

The management and control of the property and affairs of the corporation shall be vested in a Board of Directors. The number of Directors shall be not less than three. The first Board of Directors shall consist of 4 natural persons, a majority of whom shall be eighteen years of age or older. The first Board of Directors shall serve for 1 year or until their successors are duly elected. The names and addresses of the first Board of Directors of the corporation shall be as follows:

Mariann Johnson  
3508 W. 29th  
Minneapolis, MN 55416

Pat Davis  
498 Otis  
Saint Paul, MN 55105

Barbara Davis  
317 South Hamline  
Saint Paul, MN 55105

Phil Platt  
739 Winslow  
Saint Paul, MN 55107

1079

Page 3, Articles

ARTICLE VII  
INCORPORATION

The name and address of the incorporator of the corporation is:

Barbara Davis  
317 South Hamline  
Saint Paul, MN 55105

ARTICLE VII  
LIABILITY

The members of the corporation shall not be personally liable for the corporation's debts or obligations.

ARTICLE VIII  
DISSOLUTION

At the time of dissolution of the corporation, the Board of Directors shall pay, or make provisions for the payment of, all debts, obligations, liabilities, costs and expenses of the corporation. Thereafter, all assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, as now enacted or hereafter amended, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of the corporation is then located exclusively for such purpose or to such organizations as the Court shall determine, which are organized and operated exclusively for such purposes.

The undersigned incorporator certifies that he/she is authorized to execute these articles and further certifies that he/she understands that by signing these articles, he/she is subject to the penalties of perjury as set forth in section 609.48 as if he/she had signed these articles under oath.

Barbara Davis  
Incorporator

Jan 3 1991  
Date

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
FILED

JAN 3 1991

*Barbara Davis*

Secretary of State

Resources & Counseling for the Arts  
429 Landmark Ctr., 75 W. 5th St.  
St. Paul, MN 55102  
Attachment: Form 1023 submitted 7/91

BYLAWS OF Resources & Counseling for the Arts

PAGE 1

ARTICLE I

OFFICES

1.1) Registered Office. The city, town or other community in which the registered office of this corporation is located in the state of Minnesota shall be as set forth in the Articles of Incorporation of this corporation.

1.2) Other Offices. This corporation may have such other offices within or without the state of Minnesota as the Directors may from time to time determine.

ARTICLE II

BOARD OF DIRECTORS

2.1) Number. The number of Directors shall not be less than 6 nor more than 15. The Board of Directors shall set the exact number of Directors within these limits.

2.2) Terms. The Directors shall be elected to serve 3 year terms, not to exceed 2 consecutive terms in office, or until their successors shall be elected and duly qualify or until a Director shall die or resign or shall have been removed as provided by the Bylaws of this corporation. The terms of the Directors shall be staggered, such that approximately one-third of their terms expire each year. Directors' terms shall begin on the first day of the fiscal year immediately following the fiscal year during which said Directors were elected, and shall expire on the last day of the third fiscal year following said election.

2.3) Powers. The powers of the Directors shall be as set forth in the Articles of Incorporation of this corporation.

BYLAWS OF RESOURCE CONSULTING FOR THE AKA PAGE 2

2.4) Election. During the last quarter of each fiscal year of the corporation, the Board of Directors shall elect Directors to replace those whose terms shall expire at the end of the fiscal year. This election may take place during a regular meeting of the Board of Directors, called in accordance with the provisions of these Bylaws. New Directors will be elected by a majority of directors present at such a meeting, provided there is a quorum present. Directors so elected shall serve a term beginning on the first day of the next fiscal year.

2.5) Removal. Any Director may be removed from office, with or without cause, upon the vote of a majority of the Directors present at a duly held meeting, provided there is a quorum, and provided that the notice of the meeting at which removal is to be considered states such purpose.

2.6) Vacancies. A vacancy or vacancies in the Board of Directors occurring for any reason other than an increase in the authorized number of Directors may be filled by a majority of the Directors present at a duly held meeting, provided there is a quorum. Each Director so elected shall hold office for the unexpired portion of the term such Director was elected to fill, or until such Director's successor is elected and qualified.

2.7) Meetings of Directors.

a) Annual Meeting. There shall be no annual meeting of this corporation.

b) Regular Meetings. Regular meetings of the Board of Directors will be held at such times and places as the President of the Board may designate, provided that a minimum of four (4) regular meetings of the Directors be held each fiscal year.

c) Special Meetings. Special meetings of the Board of Directors for any purpose or purposes shall be held whenever called by the President of the Board, or if the President is absent or is unable or refuses to act, by the Vice-President or by any three (3) Directors.

4) Notice of Meetings. Notice of any meeting of the Board of Directors, in each case specifying the place, date and hour of the meeting, shall be given to each Director by delivering notice, orally or in writing, not less than five (5) nor more than thirty (30) days before the time set for such a meeting, excluding the day of the meeting.

4) Quorum. A majority of the number of Directors fixed pursuant to the Bylaws of this corporation shall constitute a quorum for the transaction of business. The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act or decision of the Board of Directors, unless the act of a greater proportion is required by law, the Articles of Incorporation or these Bylaws.

2.8) Director Compensation. No Director may receive compensation for his or her services as a Director. However, nothing herein contained shall be construed to preclude any Director from serving the corporation in any other capacity, or receiving reasonable compensation therefor.

2.9) Indemnification of Directors. No Director or officer of this corporation shall be indemnified by the corporation.

2.10) Director Conflict of Interest. No contract or other transaction between the corporation and one or more of its Directors, or between the corporation and any other corporation, firm, association, or entity in which one or more of the Directors are directors or officers or have a material financial interest, shall be entered into by the corporation, unless the fact of such relationship or interest is disclosed to the Board of Directors. The Board of Directors must approve such a contract or transaction by a vote sufficient for the purpose without counting the votes of such interested Directors. Interested Directors shall not be counted in determining the presence of a quorum at a meeting of the Board which authorizes, approves or ratifies such a contract or transaction.

ARTICLE IIIOFFICERS

3.1) Officers. The Officers of the corporation shall include a President, Secretary and Treasurer, and any other Officers the Board of Directors may designate from time to time.

3.2) Election. The officers of the corporation shall be elected annually by a majority of the Directors present at the Board's first meeting in each fiscal year, provided there is a quorum. Each Officer shall hold office for a period of one year, not to exceed three (3) successive terms, or until such Officer's successor shall have been duly elected and qualified. Election as an Officer shall not of itself create contract rights.

3.3) Removal of Officers. Any Officer may be removed from office by a majority vote of the Board of Directors present at a duly held meeting, provided there is a quorum, whenever in their judgment the best interests of the corporation will be served thereby.

3.4) Vacancies. A vacancy occurring in any office, for any reason, may be filled for the unexpired portion of the term of said office by a majority vote of the Directors present at a duly held meeting, provided there is a quorum.

3.5) Duties of Officers.

a) President. The president shall preside at all meetings of the corporation, shall appoint all committees, shall arrange all meetings of the corporation, and shall perform such other duties as may be necessary. The President may from time to time direct other Directors or agents of the corporation to carry out his or her duties.

b) Secretary. The Secretary shall perform, or cause to be performed under his or her direction, the following functions:

(1) Certify and keep at the principal office of the corporation the original or a copy of its Articles of Incorporation and Bylaws, as amended to date.

(2) Keep at the principal office of the

corporation, or such other place as the Board of Directors may direct, a book or minutes of all meetings of the Directors of the corporation, with the time and place of holding, whether regular or special, and if special, how authorized, the notice thereof given, and the names of those present at the meetings.

(3) See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law.

(4) See that the books, reports, statements and all other documents and records required by law are properly kept and filed.

(5) Exhibit for inspection upon request the relevant books and records of the corporation to any Director for any proper purpose at any reasonable time.

(6) In general, perform all duties usually incident to the office of Secretary, and such other duties as from time to time may be assigned by the Board of Directors.

C) Treasurer. The Treasurer shall perform, or cause to be performed under his or her direction, the following functions:

(1) Have charge and custody of, and be responsible for, all funds and securities of the corporation, and deposit all such funds in the name of the corporation in such banks, trust companies or other depositories as shall be selected by the Board of Directors.

(2) Keep and maintain adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains, losses and fund balances.

(3) Exhibit for inspection upon request the relevant books and records of the corporation to any Director for any proper purpose at any reasonable time.

(4) Render interim statements of the condition of the finances of the corporation to the Board of Directors upon request, and render a full financial report within 30 days of the end of each fiscal year.

(5) Receive, and give receipt for, moneys due and payable to the corporation from any source whatsoever.

(6) In general, perform all the duties usually incident to the office of Treasurer and such other duties as from time to time may be assigned to the Treasurer by

the Board of Directors.

3.6) Compensation of Officers. The reasonable compensation of the officers, if any, shall be fixed from time to time by the Board of Directors. No officer shall be prevented from receiving such compensation by reason of the fact that such Officer is also a Director of the corporation.

#### ARTICLE IV

##### COMMITTEES

4.1) Establishment and Appointment. The Directors shall create such standing committees as they shall from time to time deem desirable. The President of the Board of Directors may create such special committees as he or she shall from time to time deem desirable.

All standing committees shall keep a record of their proceedings, and a copy of the minutes of their meetings shall be submitted to the Board of Directors. Except as otherwise provided in these Bylaws, at the beginning of each fiscal year, the President of the Board shall appoint for one-year terms all committee chair and committee members, subject to the approval of the Board of Directors at its first meeting in each fiscal year.

All chairs of committees must be Directors of the corporation. Committee members, other than committee chairmen, need not be Directors of the corporation, unless the Bylaws state otherwise.

#### ARTICLE V

##### GENERAL

5.1) Checks and Notes. All checks, drafts and promissory notes of the corporation shall be signed by such Officers or agents as may from time to time be designated by resolution of the Board of Directors.

5.2) Fiscal Year. The fiscal year of the corporation

BYLAWS OF Resources Counseling for the Arts Page

shall begin on July 1 and end on June 30 of each calendar year.

5.3) Amendments to Bylaws. The bylaws of the corporation may be amended by the Board of Directors at any meeting upon the vote of two-thirds of the Directors then in office, provided that notice of such meeting and of the proposed amendment is given in accordance with these bylaws.

CERTIFICATION

The undersigned Secretary of the corporation hereby certifies that the foregoing Bylaws were unanimously adopted by the directors of the corporation at a meeting of the Directors held on March 27, 1991.

Date March 28, 1991

Katherine A. Linn

Sac

Resources and Counseling for the Arts  
429 Landmark Ctr., 75 W. 5th St.  
Saint Paul, MN 55102  
Attachment: Form 1023, submitted 7/91

July 16, 1991

Internal Revenue Service  
EP/EO Division  
200 So. Dearborn, DPN 20-5  
Chicago, IL 60604

RECEIVED  
WITH REMITTANCE

JUL 17 1991

EO Determination Unit

Dear Service,

Enclosed is our application form 1023 for Resources and Counseling for the Arts (RCA) requesting recognition as a tax-exempt non-profit charitable arts service organization under Section 501(c)(3). As described in the application, RCA is an outgrowth of United Arts Services, a tax-exempt non-profit charitable arts organization.

We have included conformed copies of our Articles of Incorporation, our By-Laws, our Certificate of Incorporation in the state of Minnesota, two signed 872-C forms, one 8718 form, and various schedules and attachments called for by application form 1023. If I can be of help in facilitating the review of this application, please call me at (612) 292-3213.

Sincerely,

*Barbara J. Davis*

Barbara Davis  
Executive Director, RCA

# RESOURCES & COUNSELING

Resources & Counseling was established in 1978 as the service branch of United Arts, a coalition of Minneapolis/St. Paul cultural groups, founded in 1954.

Our mission is to assist independent artists and nonprofit arts organizations by helping them gain access to materials and resources that will improve their professional and business management skills.

Resources & Counseling offers a series of quarterly workshops and affordable consulting services for artists and arts groups in Minnesota and the surrounding states. We are located in the Rice Park area of downtown St. Paul, in historic Landmark Center. For more information, call 612/292-4381.

## C O N S U L T I N G : S E R V I C E S F O R A R T I S T S

- ... Information about copyright and contracts
- ... Advice about marketing your work
- ... Leads on sources of grants and fellowships
- ... Help with career planning
- ... Referrals to tax accountants, attorneys and other helpful professionals

## C O N S U L T I N G : S E R V I C E S F O R A R T S G R O U P S

- ... Counseling about your board of directors or long range planning
- ... Tips on fundraising and grant sources
- ... Info facts about setting up a new nonprofit organization
- ... Referrals to others with the information you need

## S E R V I C E S F O R A R T S A D M I N I S T R A T I O N J O B S E E K E R S

- ... The "Job Book": listings of arts administration positions open locally and nationally
- ... Job seekers support group
- ... Help with your resume
- ... Information about jobs and working conditions
- ... Counseling on how to enter the field

## R E S O U R C E S & C O U N S E L I N G P U B L I C A T I O N S

- ... An Works Opportunities in Arts Administration
- ... Basic Guide to Gallery and Exhibition Spaces in Minnesota\*
- ... Basic Guide to Grants for Minnesota Artists\*
- ... We maintain a supply of brochures and application forms for many grant programs, arts service groups and agencies that provide services to nonprofits.
- ... R&C maintains a non-circulating library of books, journals and reports on all aspects of arts management

\* Joint project with the Minnesota State Arts Board

Resources & Counseling is supported by the Dayton Hiebaum Foundation, the McKnight Foundation, the Northwest Area Foundation and the Jerome Foundation.

Published when Resources & Counseling  
was still a division of United Arts  
Services (prior to July 1, 1991)

# WORKSHOP SCHEDULE

RESOURCES & COUNSELING

429 Landmark Center, 75 West 6th St., St. Paul, MN 55102 (612) 292-4381

## NEW WORKSHOPS THIS QUARTER AT RESOURCES & COUNSELING

### For Organizations

• "When the IRS Comes Knock, Knock, Knocking" The IRS is conducting more audits of nonprofit organizations. Learn where their concerns lie, and what to expect if they knock on your group's door.

• "The Arts Under Siege" With a shaky economy, many art groups have to look at hard questions about survival. A panel of board members and directors of organizations that have been through downsizing or closing will discuss their experiences.

• Four-part Fundraising series, and much more.

Details on pages 7 and 8

### For Individual Artists

• "Getting Your Manuscript to Market" Learn the mechanics of the book publishing business. New writers especially welcome.

• "Fiscal Agents—What's the Deal?" Many funding opportunities for individual artists require a fiscal agent. What situations are they? Who provides this service? Which one is right for you? Find out here.

• Workshops on music publishing, copyright and contracts for visual artists, marketing, and more.

Details begin on page 2

All workshops  
are co-  
sponsored by  
U.S. Small  
Business  
Administration  
and Resources  
& Counseling/  
United Arts



SPRING 1991

FOR ARTISTS  
& NONPROFIT  
ORGANIZATIONS

### Internships Available

• Two internships are available for individuals who wish to attend workshops during Spring 1991. One intern works with the Artists' Workshops, the other with Organizational Workshops.

The recipients will help with workshop registration in lieu of paying tuition. Each intern must be willing to attend most or all workshops scheduled. Interested applicants should send letter of application and resume to R & C by March 29, 1991.



UNITED ARTS  
RESOURCES & COUNSELING

**SBA**

U.S. Small Business Administration

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
KANSAS CITY MO 66999

DATE OF THIS NOTICE: 04-09-91  
NUMBER OF THIS NOTICE: CP 375 F  
EMPLOYER IDENTIFICATION NUMBER: 41-1092485  
FORM SS-4 TAX PERIOD: HA  
0916522064 D

FOR ASSISTANCE PLEASE  
WRITE TO US AT:

INTERNAL REVENUE SERVICE  
KANSAS CITY MO 66999

BE SURE TO ATTACH THE  
BOTTOM PART OF NOTICE  
OR YOU MAY CALL US AT:

291-1422 MNPLS-ST PAUL  
1-800-829-1040 OTHER MN

RESOURCES AND COUNSELING FOR THE  
ARTS  
RESOURCES & COUNSELING-RAC  
429 LANDMARK CENTER 75TH W 5TH ST  
ST PAUL MN 55102

#### NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your Form SS-4 Application for Employer Identification Number (EIN). The number assigned to you is shown above. It will be used to identify your business account, tax returns and documents, even if you don't have employees.

1. Keep a copy of the number in your permanent records.
2. Use your name and the number exactly as shown above on all Federal tax forms.
3. Use the number on all tax payments and tax-related correspondence or documents.

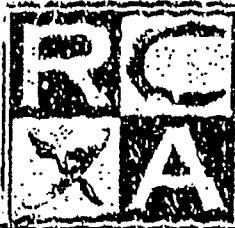
It is important to use the IRS prepared label when filing tax documents or the ITB coupons when making FTD payments. However, if this is not possible, you must use your EIN and the complete information as shown below to identify your account and avoid processing delays.

If for any reason the information below is not correct, please make the necessary changes.

RESOURCES AND COUNSELING FOR THE  
ARTS  
RESOURCES & COUNSELING-RAC  
429 LANDMARK CENTER 75TH W 5TH ST  
ST PAUL MN 55102

DO NOT send documents or payments using your address as listed at the top of this letter. That address is for IRS use only.

We have established the filing requirements and tax period shown above for your account based upon the information provided. If you need help to determine your



119 Landmark Center, 75 West 5th Street • St. Paul, MN 55102 • 612-222-4

Resources and Counseling for the Arts  
Board of Directors

Joan Cochran  
Wilkerson, Guthman & Johnson  
1300 Norwest Center  
55 East 5th Street  
Saint Paul MN 55101  
612-222-1801

Board term expires: 6/30/92

Home:  
1081 Lincoln Avenue  
Saint Paul MN 55105  
612-222-7854

Ken Coleman  
3M Center  
216-38-04 3M Audio Visual  
Communications  
Saint Paul MN 55411-1000  
612-733-6306

Board term expires: 6/30/93

477 Aurora Avenue  
Saint Paul MN 55103  
612-291-8905

Armando Gutierrez G.  
Centro Cultural Chicana  
2201 Nicollet Avenue South  
Minneapolis MN 55404-3302  
612-874-1417

Board term expires 6/30/93

500 N. Robert Street  
Suite 524  
Saint Paul MN 55101  
612-291-0930

Mariann Johnson  
Mariann T. Johnson & Associates  
2000 Aldrich Avenue South  
Suite 103  
Minneapolis MN 55405

Board term expires 6/30/92

3509 W. 28th Street  
Minneapolis MN 55436  
612-872-7959

Resources and Counseling for the Arts  
Board of Directors  
Page 2

Ronald McKinley  
Minnesota Minority Education Partnership  
731 21st Avenue South  
Minneapolis MN 55454  
612-330-1645

5015 Girard Avenue S.  
Minneapolis MN 55619  
612-822-0684

Board term expires: 6/30/93

Karen Mueller  
Minnesota State Arts Board  
432 Summit Avenue  
Saint Paul MN 55102  
612-297-3371

218 N. Dunlap Street  
Saint Paul MN 55104  
612-546-5982

Board term expires: 6/31/94

Phil Platt  
Minnesota Public Radio  
45 E. 7th Street  
Saint Paul MN 55101  
612-290-1318

729 Winslow  
Saint Paul MN 55107  
612-222-4231

Board term expires: 6/30/92

Daniel M. Satorius  
Leonard, Street & Deinard  
150 S. 5th Street, Ste. 2300  
Minneapolis MN 55402  
612-315-1749

963 Linwood Avenue  
Saint Paul MN 55105  
612-227-2279

Board term expires: 6/30/92

same

Barbara Sheldon  
Connections Unlimited  
2260 Griddier Street  
Saint Paul MN 55108  
612-646-2900

Board term expires: 6/30/93

Resources and Counseling for the Arts  
Board of Directors  
Page 3

Yolanda Williams  
Minnesota Worldwide Women  
1929 S. 3rd Street  
Minneapolis MN 55454  
612-739-8301

Avenue B.  
1443 NW 55108  
01 10-8869

Board term expires: 6/30/94

Director Emeritus  
Patricia Davis  
15 Fiddlers Green  
(Live Aboard)  
Hampton VA 23669

## ARTICLE XII

### OFFICERS

3.1) Officers. The officers of the corporation shall include a President, Secretary and Treasurer, and any other officers the Board of Directors may designate from time to time.

3.2) Election. The officers of the corporation shall be elected annually by a majority of the Directors present at the Board's first meeting in each fiscal year, provided there is a quorum. Each officer shall hold office for a period of one year, not to exceed three (3) successive terms, or until such officer's successor shall have been duly elected and qualified. Election as an Officer shall not of itself create contract rights.

3.3) Removal of Officers. Any Officer may be removed from office by a majority vote of the Board of Directors present at a duly held meeting, provided there is a quorum, whenever in their judgment the best interests of the corporation will be served thereby.

3.4) Vacancies. A vacancy occurring in any office, for any reason, may be filled for the unexpired portion of the term of said office by a majority vote of the Directors present at a duly held meeting, provided there is a quorum.

#### DUTIES OF OFFICERS

a) President. The president shall preside at all meetings of the corporation, shall appoint all committees, shall arrange all meetings of the corporation, and shall perform such other duties as may be necessary. The President may from time to time direct other Directors or agents of the corporation to carry out his or her duties.

b) Secretary. The Secretary shall perform, or cause to be performed under his or her direction, the following functions:

(1) Certify and keep at the principal office of the corporation the original or a copy of its Articles of Incorporation and Bylaws, as amended to date.

(2) Keep at the principal office of the

BYLAWS OF RECOGNIZED COUNSELING FOR THE ARTS Page 5

corporation, or such other place as the Board of Directors may direct, a book of minutes of all meetings of the Directors of the corporation, with the time and place of holding, whether regular or special, and if special, how authorized, the notice thereof given, and the names of those present at the meetings.

(3) See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law.

(4) See that the books, reports, statements and all other documents and records required by law are properly kept and filed.

(5) Exhibit for inspection upon request the relevant books and records of the corporation to any Director for any proper purpose at any reasonable time.

(6) In general, perform all duties usually incident to the office of Secretary, and such other duties as from time to time may be assigned by the Board of Directors.

C) Treasurer. The Treasurer shall perform, or cause to be performed under his or her direction, the following functions:

(1) Have charge and custody of, and be responsible for, all funds and securities of the corporation, and deposit all such funds in the name of the corporation in such banks, trust companies or other depositories as shall be selected by the Board of Directors.

(2) Keep and maintain adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains, losses and fund balances.

(3) Exhibit for inspection upon request the relevant books and records of the corporation to any Director for any proper purpose at any reasonable time.

(4) Render interim statements of the condition of the finances of the corporation to the Board of Directors upon request, and render a full financial report within 30 days of the end of each fiscal year.

(5) Receive, and give receipt for, money due and payable to the corporation from any source whatsoever.

(6) In general, perform all the duties usually incident to the office of Treasurer and such other duties as from time to time may be assigned to the Treasurer.

BYLAWS OF Resources & Counseling for the Arts Page 6

the Board of Directors.

- 3.6) Compensation of Officers. The reasonable compensation of the officers, if any, shall be fixed from time to time by the Board of Directors. No officer shall be prevented from receiving such compensation by reason of the fact that such officer is also a Director of the corporation.

ARTICLE IV  
COMMITTEES

- 4.1) Establishment and Appointment. The Directors shall create such standing committees as they shall from time to time deem desirable. The President of the Board of Directors may create such special committees as he or she shall from time to time deem desirable.

All standing committees shall keep a record of their proceedings, and a copy of the minutes of their meetings shall be submitted to the Board of Directors. Except as otherwise provided in these Bylaws, at the beginning of each fiscal year the President of the Board shall appoint for one-year terms all committee chair and committee members, subject to the approval of the Board of Directors at its first meeting in each fiscal year.

All chairs of committees must be Directors of the corporation. Committee members, other than committee chairmen, need not be Directors of the corporation, unless the Bylaws state otherwise.

ARTICLE V  
GENERAL

- 5.1) Checks and Notes. All checks, drafts and promissory notes of the corporation shall be signed by such officers or agents as may from time to time be designated by resolution of the Board of Directors.

- 5.2) Fiscal Year. The fiscal year of the corporation

RESOURCES AND COUNSELING FOR THE ARTS



479 Landmark Center, 25 West Fifth Street, Suite 600, MN 55402 • (612) 397-4171

September 18, 1991

SEP 20 1991

FCC Group 201

Internal Revenue Service  
District Director  
PO Box A-1290  
DPN 22-2  
Chicago IL 60620

Thank you for your letter of September 12.

I am enclosing the signed copy of Form 872-C.

I am also enclosing several brochures and copies of three free booklets we distribute to our clients.

No officers, directors, members or their relatives will receive a salary, reimbursement for expenses, or any other form of payment from our organization.

Our officers are as follows:

Phil Platt, President  
Mariann Johnson, Secretary  
Treasurer, Juan Socorro

Their duties are described in the enclosed pages, taken from our by-laws. They receive no annual compensation. I estimate that the President spends about 5 hours a month, and the other two officers 4 hours a month, in fulfillment of their duties. The Secretary & Treasurer have delegated their duties to our paid business manager, who takes board minutes, files all required documents, and handles our finances.

Please note: We inadvertently gave you the wrong EIN on our application. The correct EIN is 11-190445. I am enclosing a copy of our notice of the number.

Sincerely,

*Karen Davis*

Bonita B. Davis  
Executive Director

To: EPA/ECC Records Unit

RE: ECC Microfiche

State: MN

Organization Name: RESOURCES AND COUNSELING FOR THE ARTS

(As shown on Administrative File, IDRS research, microfiche)

ENR - 43-1ew0183

X Please add the attached information to microfiche

Please create microfiche file

X Please change the name on microfiche to:

SPIRINBOARD FOR THE ARTS

Initiator: Yvette Davis 31-07341

Group #: 5

Phone #: 4498

Date: 7/16/02

JUL 18 2002

0542005



# Springboard for the Arts

MEMO

TEGE Customer Service  
RECEIVED

DATE: June 24, 2002

JUL 01 2002

TO: Internal Revenue Service  
 Attn: Customer Service  
 Fax: 513-265-3756

FROM: Joan Wells  
 Springboard for the Arts (was Resources and Counseling for the Arts)  
 Phone: 651-292-3213

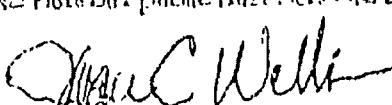
Internal Revenue Service  
Cincinnati, Ohio

RE: Name change

Resources and Counseling for the Arts, of St. Paul, MN, changed its name to Springboard for the Arts on January 2, 2002. We need a new letter reflecting our exempt status with our new name.

Attached is a copy of the amendment to our articles of incorporation. Our exempt status number is 41-1690483.

Please note our phone numbers and address have not changed. Thank you for your help.

  
 Joan Wells
   
 Executive Director

Springboard for the Arts  
 308 Prince Street, Suite 270  
 St. Paul, MN 55101

308 Prince St., Suite 270, St. Paul, MN 55101-1437

1451-352-3212  
1451-352-2291  
1451-352-2292  
1451-352-2293phone 651-292-3213  
fax 651-292-3281

308 Prince St., Suite 270, St. Paul, MN 55101-1437



MINNESOTA SECRETARY OF STATE

AMENDMENT OF ARTICLES OF INCORPORATION

15637  
NP

AMENDMENT

READ INSTRUCTIONS LISTED BELOW BEFORE COMPLETING THIS FORM.

1. Type or print in black ink.
2. There is \$38.00 fee payable to the Secretary of State for filing this "Amendment of Articles of Incorporation".
3. Return Completed Amendment Form to the address listed on the bottom of the form.

CORPORATE NAME: (List the name of the corporation you are amending)

Resources and Consulting for the Arts

This amendment is effective on the day it is filed with the Secretary of State, unless you indicate another date, no later than 50 days after filing with the Secretary of State.

01/02/2002

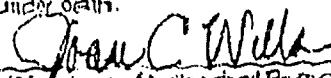
Format (mm/dd/yyyy)

The following amendment(s) to articles regulating the above corporation were adopted. (Insert full text of newly amended articles indicating which article(s) is (are) being amended if needed.) If the full text of the amendment will not fit in this space provided, attach additional numbered pages. (Total number of pages including this form  1)

ARTICLE

The name of the corporation is Springboard for the Arts.

This amendment has been approved pursuant to Minnesota Statute chapter 302A.07311. I certify that I am authorized to execute this amendment and further certify that I understand that by signing this amendment, I am subject to the penalties or perjury as set forth in section 609.48 and I had signed this amendment under oath.



(1-21-01)

(Signature of Authorized Person)

Name and telephone number of contact person:

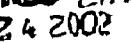
Joann C. Wells

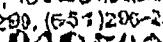
651-292-3213

Please print legibly

All of the information on this form is public and required in order to process this filing. Failure to provide the requested information will prevent the Office from accepting or further processing this filing.

If you have any questions please contact the Secretary of State's office at (651)296-2803.

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
RECEIVED   
JAN 24 2002

RETURN TO:  
Secretary of State  
180 State Office Bldg., 100 Constitution Ave.  
St. Paul, MN 55155-1299, (651)296-2803  
  
02/03

T 1 11 ~ D01, 32140

TOTAL P. 01

Internal Revenue Service

Department of the Treasury

P. O. Box 2503  
Cincinnati, OH 45201

Date: July 10, 2001

Springfield Board for the Arts  
308 Prince St. Suite 270  
St. Paul, MN 55101-1437 703

Person to Contact:  
Yvette Davis 31-07341  
Customer Service Representative  
Toll Free Telephone Number:  
8:00 a.m.-4:00 p.m. E.S.T.  
877-829-5500  
Fax Number:  
513-287-3750  
Federal Identification Number:  
41-1690183

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on January 24, 2002. We have updated our records to reflect the name change as indicated above." This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in October 1991, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1) & (v).

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

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

Springboard for the Arts  
41-1090483

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

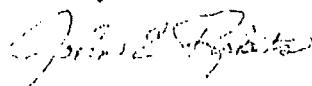
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services