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,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Your Copies

Letter 5448 (12-2016)
Catalog Number 66555Y
Dear Applicants,

Based on information supplied and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) 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)(1) 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 507(d) and 4946.

Grantees 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; grantees and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

Letter 1045(80-00)

E07201SW 10-1-91
If you have additional questions or comments, please submit your response in writing to the address below:

[Address]

As of January 1, 1984, you are eligible for coverage under the Federal Government's Contributory Community Benefits Plan. If you pay employment taxes of $100 or more, you must elect to be covered by this plan. The plan is designed to protect your employees' employment status against uninsured losses. For more information, please call your local government office or consult your employer's employee benefits handbook.

Organizations that are not private foundations are not subject to the private foundation excise tax under section 4947 of the Internal Revenue Code. However, you should consult with your accountant or tax advisor for specific information about your particular situation.

Donors may deduct contributions to you as provided in section 170(b) of the Code. Requests for contributions should be made in writing and accompanied by a donation agreement. Contributions are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2056, and 2057 of the Code.

Contributions are deductible to the extent that the contributions are neither for goods nor services. Contributions to the extent that they are neither for goods nor services are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2056, and 2057 of the Code.

Nonprofit organizations may file Form 990, Return of Organization Exempt From Income Tax, only if their gross receipts or gross income is normally more than $25,000. However, if you receive a Form 990 package in the mail, please file it immediately.

Letter 1046 (02/20)
The form you have sent to us is not complete, and we are not able to determine the status of your case or provide the requested information.

This office does not have the authority to fill in the remaining information on your form. You should contact the individual who was responsible for filling out the form, and complete any missing information.

You are not required to post this letter in your place of business, or to display any information on it. You may post the letter on your website as an added security measure, or you may destroy the letter after it has served its purpose.

You are required to maintain your records of any business income or expenses. If you have any questions about completing your return, you should contact the Internal Revenue Service.

If you are not required to file a business return, you are not subject to the requirements of this letter, and we recommend that you contact the Internal Revenue Service for more information.

Sincerely yours,

[Signature]

R. R. Nistlader Jr. Director

Enclosure(s): Form 872-C

Letter 1048(CG/CA)
Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

Under section 6501(c)(1) 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)(vi) or section 509(a)(2) during an advance ruling period:

RESOURCES AND COUNSELING FOR THE ARTS
420 LANDMARK CENTER 76 WEST 5TH ST
SAINT PAUL, MN 55102

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

Consent and agree that the period for assessing tax (revised under section 4940 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 5 years is sent to the organization before the period expires, the 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

Date: Sept 20, 1991

Name of organization (as shown in organizing document): Resources & Counseling For the Arts

Signature: Barbara K. Davis

Date: Oct 01, 1991
Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

Identification of Applicant

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

   RESOURCES AND COUNSELING FOR THE ARTS

2. Employer Identification number (if known, see instructions):

   149-393748

3. Name and telephone number of person to be contacted if additional information is needed:

   Barbara Davis
   (612) 292-3213

Month the annual accounting period ends:

   JULY

Section of the Code:

   173/91

Activity codes (see instructions):

   119 - 368 - 403

Check here if applying under section:

   a] 501(c)  b] 501(c)

Has the organization filed Federal Income tax returns or exempt organization information returns?

   Yes  No

RECEIVED WITH REMITTANCE:

JUL 17 1991

Determination Made:

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 official; 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 creating document, with a declaration (see instructions) or other evidence that 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

Please Sign Name: Barbara Davis

Date: July 17 1991

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

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.
Activities and Operational Information

1. Provide detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include: (a) a minimum, the following: (1) a detailed description of the activity including its purpose; (2) when the activity will or will be initiated; and (c) where and by whom the activity will be completed.

SEE ATTACHMENT: "ACTIVITIES AND OPERATIONAL INFORMATION"

2. What are or 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 solicitation mailings, form letters, solicitation committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitation materials.

The organization will attempt to raise contributions through applications to corporations and private foundations for grants or contributions, applications for government grants and assistance, and solicitation of individuals such as board members.
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 1976 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 2, 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 cooperation with such organizations. Further, these services address issues, procedures and information unique to the realities of non-profit 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, dozens of other topics, publication of an Artists' Tax Workbook, the Arts Management Initiative 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 254 arts organizations and 1189 individual artists in disciplines including dance, film, literature, music, theater, visual arts, multidisciplinary and others.
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.
4. Give the following information about the organization's governing body:
   a. Names, addresses, and titles of officers, directors, trustees, etc.

   **Barbara Davis** - Executive Director

   Complete list attached with names, addresses, titles

   Annual Compensation: $34,000

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

   □ Yes  □ No

   b. Any of the above persons serve as members of the governing body by reason of being public officials or being
      appointed by public officials?
      If "Yes," name those persons and explain the basis of their selection or appointment.

   □ Yes  □ No

   c. Are any members of the organization's governing body "disqualified persons" with respect to the organization
      (either by reason of being a member of the governing body) or duty of the members having either a
      business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.)
      If "Yes," explain.

   □ Yes  □ No

5. Does the organization control or is it controlled by any other organization?
   Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship
   with another organization by reason of interlocking directors or officers?
   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 transactions with any political
   organization or other exempt organization (other than 501(c)(3) organizations): (a) purchase or
   sales of assets; (b) purchase or
   sales of assets; (c) rental of facilities or equipment; (d) loans or loan guaranties; (e) rental or
   arrangements; (f) performance of services, membership, or fundraising activities; or (g) sharing of facilities,
   equipment, mailing lists, or other assets, or paid employees?
   If "Yes," explain fully and identify the other organizations involved.

   □ Yes  □ No

7. Is the organization financially accountable to any other organization?
   If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of
   reports if any have been submitted.
NAMES, ADDRESSES AND TITLES OF GOVERNING BODY
Ref: Part II, question 4a

Barbara Davis
Executive Director
317 South Hamline
St. Paul, MN 55102

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

Marilynn Johnson
Treasurer
3508 W. 29th
St. Paul, MN 55116

Patricia Davis
Board Member
458 Otis
St. Paul, MN 55104
Activities and Operational Information (Continued)

4. What assets does the 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 the status, what additional steps remain to be completed, and when such final steps will be taken. If “N/A,” indicate “N/A.”

All assets are available for use in performing our tax-exempt function.

5. Will any of the organization’s facilities or operations be managed by another organization or individual under a contractual agreement? □ Yes □ No

□ Yes □ No

6. 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.

7. Is the organization a membership organization?

□ Yes □ No

□ Yes □ No

8. Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

9. What benefits (or will) your members receive in exchange for their payment of dues?

10. If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? □ N/A □ Yes □ No

□ N/A □ Yes □ No

11. If “Yes,” explain how the charges are determined, and attach a copy of your current fee schedule.

See attached flyer describing workshops and attached statement explaining how charges are determined.

12. Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? □ N/A □ Yes □ No

□ N/A □ Yes □ No

13. If “Yes,” explain how the recipients or beneficiaries are or will be selected.

14. Does or will the organization attempt to influence legislation? □ Yes □ No

□ Yes □ No

15. If “Yes,” also give an estimate of the percentage of the organization’s time and funds which it devotes or plans to devote to this activity.

16. Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? □ Yes □ No

□ Yes □ No

17. If “Yes,” explain fully.
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.
RCA STAFF

Barbara Davis
Executive Director
$31,000/yr.
292-3213
698-1618 (H)

Chris Osgood
Manager of Artists Services
$17,500/yr.
292-3206
927-6079 (H)

Barrie Borich
Manager of Marketing & Publications
$13,500/yr. (60% time)
292-3217
823-8750 (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.
7. Is the organization a private foundation?
   - Yes (Answer question 8)
   - No (Answer question 9 and proceed to Part IV)

8. If you answer "Yes" to question 7: Do you claim to be a private operating foundation?
   - Yes (Complete Schedule C)
   - 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 C)
  - Sections 509(a)(1) and 170(b)(1)(A)(vi)

- (b) ☐ As a school (MUST COMPLETE SCHEDULE B)
  - Sections 509(a)(1) and 170(b)(1)(A)(vi)

- (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)(vi)

- (d) ☐ As a governmental unit
  - Sections 509(a)(1) and 170(b)(1)(A)(vi)

- (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)
  - Sections 509(a)(1) and 170(b)(1)(A)(vi)

- (f) ☐ As being organized and operated exclusively for testing for public safety
  - Sections 509(a)(4)

- (g) ☐ As being organized 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)(vi)

- (h) ☐ As doing substantially all 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)
  - Sections 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)

If you checked one of the boxes (a) through (i) in question 9, go to question 14.
If you checked box (j) in question 9, go to questions 11 and 12.
If you checked box (h), (i), or (j), go to question 10.
If you checked box (4), (2), or (6) in questions 10, have you completed a tax year of at least 18 months? [ ] (A) Yes, indicate what tax year you are reporting.

☐ (B) For this purpose, answer questions 11 through 14 and segment 2 of Form 1120-C complete and signed.

☐ (C) No. You must receive an advance ruling by completing and signing 2 forms 1120-C and attaching them to your application.

If you are requesting a definitive ruling under section 170(b)(1)(AX)(v) or (vi), check here ☐ and:

a. Enter 2% of 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 payments to the organization were more than the amount you entered on line 12A above.

If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:

a. For each line of Part IV-A, attach a list showing the name and amount received from each "disqualified person.

b. For each line of Part IV-A, attach a list showing the name and amount received from each "disqualified person" whose payments to the organization were more than $5,000. For this purpose, a "person" includes, but is not limited to, any organization described in section 170(b)(1)(AX) through (vi) and any governmental agency or bureau.

If your organization is one of the following, if so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

<table>
<thead>
<tr>
<th>Is the organization a church?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>A</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Is the organization, or any part of it, a school?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>B</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Is the organization, or any part of it, a hospital or medical research organization?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>C</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Is the organization, section 509(a)(3) supporting organization?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Is the organization, an operating foundation?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>E</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Is the organization, or any part of it, a home for the aged or handicapped?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>F</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Is the organization, or any part of it, a child care organization?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>G</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Does the organization provide or administer any scholarship benefits, student aid, etc.?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>H</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Has the organization, taken over, or will it take over, the facilities of a &quot;for profit&quot; institution?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>I</td>
<td></td>
</tr>
</tbody>
</table>
### A. Statement of Revenue and Expenses

<table>
<thead>
<tr>
<th>Item</th>
<th>Current fiscal year</th>
<th>3 years prior to proposed budget for 2 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gifts, grants, and contributions received (not including in-kind grants—see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Membership fees received</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Gross investment income (see instructions for definition)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Net income from organization's unrelated business activities not included, or losses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Tax revenues received, for and either paid-to or agent on behalf of the organization</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities centrally furnished to the public without charge)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Other income (not including gain or loss from sale of capital assets) (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Total (add lines 1 through 7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Total (add lines 8 and 9)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Gain or loss from sale of capital assets (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Unusual grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Total revenue (add lines 10 through 12)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Fundraising expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Contributions, gifts, grants, and similar amounts paid (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. Disbursements to or for benefit of members (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17. Compensation of officers, directors, trustees (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18. Other salaries and wages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19. Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. Occupancy (rent, utilities, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21. Depreciation and depletion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22. Other (attach schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23. Total expenses (add lines 14 through 22)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24. Excess of revenue over expenses (line 13 minus line 23)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SUBTOTAL</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Balance Sheet (at the end of the period shown)

<table>
<thead>
<tr>
<th>Assets</th>
<th></th>
<th>Current Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Accounts receivable, net</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Inventories</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Bonds and notes receivable (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Corporate stocks (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Mortgage loans (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Other investments (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Depreciable and depreciable assets (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Land</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Other assets (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Total assets (add lines 1 through 10)</td>
<td></td>
</tr>
</tbody>
</table>

## Liabilities

<table>
<thead>
<tr>
<th>Liabilities</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Accounts payable</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Contributions, gifts, grants, etc., payable</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Mortgages and notes payable (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Other liabilities (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Total liabilities (add lines 12 through 15)</td>
<td></td>
</tr>
</tbody>
</table>

## Fund Balances or Net Assets

<table>
<thead>
<tr>
<th>Fund Balances or Net Assets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Total fund balances or net assets</td>
</tr>
<tr>
<td>18</td>
<td>Total liabilities and fund balances or net assets (add line 16 and line 17)</td>
</tr>
</tbody>
</table>

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

[ ]
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:

<table>
<thead>
<tr>
<th>ASSETS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>6,240</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>1,160</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>7,400</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred Revenue</td>
<td>7,400</td>
</tr>
<tr>
<td><strong>TOTAL LIAB + FB</strong></td>
<td><strong>7,400</strong></td>
</tr>
</tbody>
</table>

jrn:123:1023
PROPOSED BUDGETS FOR CURRENT YEAR AND TWO YEARS FOLLOWING
Ref: Part IV. Question A, Statement of Revenue and Expenses

<table>
<thead>
<tr>
<th></th>
<th>7/1/91--</th>
<th>7/1/92--</th>
<th>7/1/93--</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6/30/92</td>
<td>6/30/92</td>
<td>6/30/93</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gifts, grants, and contributions</td>
<td>150,090</td>
<td>155,925</td>
<td>160,940</td>
</tr>
<tr>
<td>Membership Fees</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Gross Investment Income</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Net income from UBI</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Income</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>150,090</td>
<td>155,925</td>
<td>160,940</td>
</tr>
<tr>
<td>Gross receipts: services and sales</td>
<td>46,980</td>
<td>49,285</td>
<td>52,600</td>
</tr>
<tr>
<td>not unrelated</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>197,070</td>
<td>205,220</td>
<td>213,540</td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundraising expenses</td>
<td>1,250</td>
<td>1,290</td>
<td>1,353</td>
</tr>
<tr>
<td>Grants paid: Disbursed to members</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Compensation/officers (Exec Dir only)</td>
<td>34,000</td>
<td>35,360</td>
<td>36,420</td>
</tr>
<tr>
<td>Other salaries and wages</td>
<td>114,695</td>
<td>119,505</td>
<td>124,635</td>
</tr>
<tr>
<td>Interest</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Occupancy</td>
<td>15,475</td>
<td>16,095</td>
<td>16,740</td>
</tr>
<tr>
<td>Depreciation</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
</tr>
<tr>
<td>Other Expenses (Schedule attached)</td>
<td>30,150</td>
<td>31,470</td>
<td>32,890</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>197,070</td>
<td>205,220</td>
<td>213,540</td>
</tr>
</tbody>
</table>

**Excess of Revenue over Expenses**

0

0

0
SCHEDULE OF OTHER EXPENSES
Ref: Part IV, Question A, Statement of Revenue and Expenses
Line 22

<table>
<thead>
<tr>
<th>Item</th>
<th>7/1/91-</th>
<th>7/1/92-</th>
<th>7/1/93-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing</td>
<td>10,420</td>
<td>10,840</td>
<td>11,270</td>
</tr>
<tr>
<td>Mailing Lists</td>
<td>3,000</td>
<td>3,100</td>
<td>3,200</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>1,520</td>
<td>1,285</td>
<td>1,543</td>
</tr>
<tr>
<td>Postage</td>
<td>8,485</td>
<td>9,460</td>
<td>9,900</td>
</tr>
<tr>
<td>Copying</td>
<td>1,180</td>
<td>1,230</td>
<td>1,278</td>
</tr>
<tr>
<td>Phone</td>
<td>3,465</td>
<td>3,605</td>
<td>3,745</td>
</tr>
<tr>
<td>Dues/Subscriptions</td>
<td>960</td>
<td>1,000</td>
<td>1,035</td>
</tr>
<tr>
<td>Prof. Devpent</td>
<td>1,920</td>
<td>1,920</td>
<td>2,000</td>
</tr>
<tr>
<td>Employees Expenses</td>
<td>1,920</td>
<td>1,920</td>
<td>2,000</td>
</tr>
<tr>
<td><strong>TOTAL OTHER EXPENSES</strong></td>
<td><strong>30,150</strong></td>
<td><strong>31,470</strong></td>
<td><strong>32,890</strong></td>
</tr>
</tbody>
</table>
CERTIFICATE OF INCORPORATION

I, Joan Anderson Brown, Secretary of State of Minnesota, do certify that: 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.

[Signature]
Secretary of State.
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.
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 6 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. 26th
Minneapolis, MN 55416

Pat Davis
458 Otis
Saint Paul, MN 55105

Barbara Davis
317 South Hamilton
Saint Paul, MN 55105

Phil Platt
719 Winglow
Saint Paul, MN 55107
ARTICLE VII
INCORPORATION

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

Barbara Davis
317 South Hamline
Saint Paul, MN 55102

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.

[Signature]
Incorporator

[Signature] [Date]

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

JAN 8 1991
[Signature] [Secretary of State]
ARTICLE I
OFFICERS

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.
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 therefore.

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 III

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.

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 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, 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
shall begin on July 1 and end on June 30 of each calender 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 held on March 27, 1991.

Date March 28, 1991

[Signature]

[Position]
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 S. Dearborn, DBN 24-5
Chicago, IL 60604

Dear Service,

Enclosed is our application on 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) 293-3213.

Sincerely,

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 Blue Park area of downtown St. Paul, in Historic Landmark Center. For more information, call 612/292-4931.

CONSULTING SERVICES FOR ARTISTS

- 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

CONSULTING SERVICES FOR ARTS GROUPS

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

SERVICES FOR ARTS ADMINISTRATION JOB SEEKERS

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

RESOURCES & COUNSELING PUBLICATIONS

- An Art Work 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 projects with the Minnesota State Arts Board

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

FOR ARTISTS & NONPROFIT ORGANIZATIONS

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 arts 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.

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.

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.

Details begin on page 2

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

Spring 1991

SBA

U.S. Small Business Administration

UNITED ARTS RESOURCES & COUNSELING
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 1099 coupon when making tax 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 REC
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...
Resources and Counseling for the Arts
Board of Directors

Joan Cochran
Wilkerson, Guthman & Johnson
1300 Norwest Center
55 East 3rd Street
Saint Paul, MN 55101
612-222-1801

Board term expires: 6/30/92

Ken Coleman
3M Center
216-39.04: 3M Audio Visual
Communications
Saint Paul, MN 55411-1000
612-733-6306

Board term expires: 6/30/93

Armando Gutierrez C.
Centro Cultural Chicano
2201 Nicollet Avenue South
Minneapolis, MN 55404-3302
612-874-1417

Board term expires 6/30/93

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

Board term expires 6/30/92

Homes!

1081 Lincoln Avenue
Saint Paul, MN 55105
612-222-7854

477 Aurora Avenue
Saint Paul, MN 55103
612-291-8903

500 N. Robert Street
Suite 574
Saint Paul, MN 55101
612-291-0910

3500 W. 28th Street
Minneapolis, MN 55416
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 55404
612-330-1645

Board term expires: 6/30/93

Karen Mueller
Minnesota State Arts Board
432 Summit Avenue
Saint Paul MN 55102
612-297-3171

Board term expires: 6/31/94

Phil Platt
Minnesota Public Radio
45 S. 7th Street
Saint Paul MN 55101
612-290-1518

Board term expires: 6/30/92

Daniel M. Satorius
Leonard, Street & Deinard
150 S. 5th Street, Sta. 2300
Minneapolis MN 55402
612-335-1749

Board term expires: 6/30/92

Barbara Sheldon
Connections Unlimited
2260 S Ryder Street
Saint Paul MN 55108
612-444-2900

Board term expires: 6/30/93

5015 Girard Avenue S.
Minneapolis MN 55419
612-822-0684

218 N. Dunlap Street
Saint Paul MN 55104
612-646-5982

739 Winslow
Saint Paul MN 55107
612-222-4231

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

Same
Yolanda Williams
Minnesota Worldwide Women
1929 S. 5th Street
Minneapolis MN 55404
612-339-8301

Board term expires: 6/30/94

Director Emeritus
Patricia Davis
35 Fiddlers Green
(Live Abroad)
Lampton, VA 23669
ARTICLE III

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 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) President, Secretary, Treasurer

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 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 incidental 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 accurate 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 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
September 14, 1981

Internal Revenue Service
District Director
No. 22-2
Memphis, Tennessee

Thank you for your letter of September 12.

I am enclosing the signed copy of Form 872-6.

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
Marion Johnson, Secretary
Treasurer, Don C. Cohan

Their duties are described on the enclosed pages, taken from our by-laws. They receive no annual compensation. I estimate that the President spends about 10 hours a month, and the other two officers 4 hours a month, in fulfillment of their duties. The Secretary and Treasurer have delegated their duties to an unpaid 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 12-1530445. I am enclosing a copy of our notice of the number.

Sincerely,

[Signature]

Barbara E. Davis
Executive Director
To: BP430 Resources Unit

RE: BP430 Microfiche:

State: MN

Organization Name: RESOURCES AND COUNSELING FOR THE ARTS

(Assigned an Administrative File, 4DRS research, microfiche)

File: 4DRS-004-084

X Please add the attached information to microfiche

Please create microfiche file

X Please change the name in microfiche to:

SPRINGBOARD FOR THE ARTS

Initiator: Nvette Davis 31-07341

Group #: 5

Phone #: 440-98

Date: 7/16/02

JUL 13 2002
B.A.: June 28, 2002

TO: Internal Revenue Service
   Attn: Customer Service
   Fax: 513-265-5756

FROM: Joan Wells
       Springboard for the Arts (with Resources and Counselling for the Arts)
       Phone: 651-392-3215

RE: Name change

Resources and Counselling 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 41-1640483.

Please note our phone number 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
CORPORATE NAME: Resources and Counseling for the Arts

This amendment is effective on the day filed with the Secretary of State, unless you indicate another date, no later than 30 days after filing with the Secretary of State. 

[01/11/2002]

Form (mm/dd/yyyy)

The following amendment(s) to articles regarding the name or the corporation are attached. (Insert full text of newly amended article(s) including article(s) this (the) article(s) being amended or added.) If the full text of the amendment will not fit in the 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.

The amendment has been approved pursuant to Minnesota Statutes, Chapter 302A, § 317. I certify that I am authorized to execute this amendment and further certify under penalty of perjury that the information set forth is true and correct. If this amendment is a printed form, I have signed this amendment legibly.

[Signature of Authorized Person]

[John C. Wells]

[611 232-3213]

Name and telephone number of contact person: John C. Wells

Please print legibly.

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

If you have any questions please contact the Secretary of State’s office at (651) 286-2003.

RETURN TO:

Secretary of State
130 State Office Bldg., 100 Constitution Ave.
St. Paul, MN 55155-1200
(651) 286-2003

[440 502]

TOTAL P. 01

[212 32140]
Dear [Name or Organization],

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 classify your organization as one that is not a private foundation within the meaning of section 509(a)(1) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

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 purpose 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.
Sprungboard for the Arts
41-1690483

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 by 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,

[Signature]

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