

Internal Revenue Service
District Director

Date: August 12, 1983

Creative Arts League, Inc.
620 Market Street
Kirkland, Wash. 98033

Department of the Treasury

OMB Clearance No.:
1545-0546

Expires:
11/30/84

Form Number:

Tax Period Ended:

Employer Identification Number:

91-6059395

Person to Contact:

Lynette C. Riedner

Contact Telephone Number:

206-442-1317

Refer Reply to:

EOMF:1r

Our service center has sent us the form filed for your organization for the above period, but we need additional information before we can process it. Please furnish the information checked below.

- ☐ A copy of the exemption letter you received from the Internal Revenue Service, or the date and symbols of the letter and the Internal Revenue Service office that issued it. If you filed an application for recognition of exemption and have not yet received an exemption letter, please send us a copy of your application.
- ☐ A list of any other names by which the organization is known.
- ☐ The names and telephone numbers of your organization's officers who can be reached during business hours Monday through Friday.
- ☐ Our records indicate that your accounting period should end . If our records are correct, you should file an amended return. If you intend to change your accounting period, please complete and return the enclosed Form 1128, Application for Change in Accounting Period, for the next period.
- ☐ Our records indicate your exempt status was ☐ terminated ☐ revoked ☐ denied on . Therefore, you are required to file the enclosed form.
- ☐ Your annual return was filed on the wrong form. According to our records, your organization should file Form . Blank forms and filing instructions are enclosed for your convenience. Please file the required return within 30 days to avoid possible termination of your tax-exempt status.
- ☒ Our records show that your organization changed its name:

From: Creative Arts League Inc.

To: Kirkland Creative Arts Center

(over)

P.O. Box 21224, Seattle, WA 98111

Letter 993(DO) (Rev. 2-82)

*Called 11-15-83
Pg 1 30 days*

Please send a copy of your Certificate of Amendment of the Articles of Incorporation endorsed by the Secretary of State showing the name change and any other organization changes.

☐

Please send us the requested information promptly, with the copy of this letter, so you can avoid any penalties. An envelope is enclosed for your convenience.


If you have not yet applied for recognition of exemption, you should complete and file an appropriate application form. Let us know if you want forms mailed to you.

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

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

Thank you for your cooperation.

Sincerely yours,


District Director

Enclosures:

~~Form 1128~~

~~Blank forms~~

Copy of this letter

Envelope

Address any reply to: P.O. Box 21224, Seattle, Washington 98111
Department of the Treasury

District Director
Internal Revenue Service

Date: March 30, 1984 In reply refer to: EOMF:lr

Kirkland Creative Arts Center
620 Market Street
Kirkland, Wash. 98033

Date of Exemption: 6501
Internal Revenue Code Section: 501(c)(3)

Gentlemen:


Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,


District Director

Item Changed

From

To

Name

Creative Arts League, Inc. Above

Letter 976(DO) (7-77)

NON PROFIT ARTICLES OF AMENDMENT

FILED
JAN 19 1984

Pursuant to the provisions of RCW 24.03 of the Washington Nonprofit Corporation Act, the undersigned adopts the following articles of amendment to the articles of incorporation.

- (1) The name of the corporation is The Creative Arts League, Inc.
- (2) The following amendment(s) to the articles of incorporation were (was) adopted on March 19, 1983.

Article I, The name of the corporation shall be the Kirkland Creative Arts Center.

Article III.^{Kirkland}The Creative Arts Center may donate scholarships to promising young people on the advice and recommendation of a Board of Review, members of said Board to be named by the Board of Directors of the Kirkland Creative Arts Center.....

RECEIVED

MAR 29 1984

PROCESSING SECTION
CHATTLETON

- (3) Complete and/or check one of the following applicable statements:

(☒) March 18, 1983 was the date of the meeting of members at which the amendment was adopted. A quorum was present at the meeting and the amendment received at least two-thirds of the votes which members present or represented by proxy were entitled to cast.

() The amendment was adopted by a consent in writing by all members entitled to vote thereto.

() There are no members, or no members having voting rights. The amendment received the vote of a majority of directors in office at a meeting of the board held on _____.

1-16-84
(date)

Linda J. Wilson
(Signature and title of officer)

Director

FILE IN DUPLICATE



STATE of WASHINGTON SECRETARY of STATE

I, **Ralph Munro**, Secretary of State of the State of Washington and custodian of its seal, hereby issue this

CERTIFICATE OF AMENDMENT

to

THE CREATIVE ARTS LEAGUE, INC.

a Washington non-profit corporation. Articles of Amendment were filed for record in this office on the date indicated below.

Amending Article III and changing name to **KIRKLAND
CREATIVE ARTS CENTER**

Corporation Number: 2-167474-2

Date: January 19, 1984

Given under my hand and the seal of the State
of Washington, at Olympia, the State Capitol.

A handwritten signature in cursive script, appearing to read "Ralph Munro".

Ralph Munro, Secretary of State

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: December 5, 1973 In reply refer to:



CREATIVE ARTS LEAGUE INC.
620 MARKET STREET
KIRKLAND, WASH. 98033

916059395

Gentlemen:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in the following Code Section:

- ☐ Sec. 509(a)(1)
- ☒ Sec. 509(a)(2)
- ☐ Sec. 509(a)(3)
- ☐ Sec. 509(a)(4)

This classification is based on the assumption that your operations will continue as stated in your notification. All changes in your purposes, character, or method of operation must be reported to your District Director so he can consider their effect on your status.

Sincerely yours,

J. H. Edwards
Chief, Rulings Section
Exempt Organizations Branch

2863534300028

Form 4653 (June 1970) Department of the Treasury Internal Revenue Service	Notification Concerning Foundation Status		Do not write in this space (For IRS use only) <input checked="" type="checkbox"/> Classification code <input checked="" type="checkbox"/> Letter code
Please print or type Remove address label on front cover and place it here. Correct name, etc. if necessary. Enter employer identification number at right only if incorrect or not shown on label.	Name	916059395 0123000000 031000000 0 91 2	Employer Identification Number
	Number	CREATIVE ARTS LEAGUE INC 620 MARKET STREET KIRKLAND WASH 98033	
	City or		

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

- 1 ☐ We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as an operating foundation within the meaning of section 4942(j)(3)? ... ☐ Yes ☒ No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(B) that is applicable.)

We are not a private foundation because we are:

- 2 ☐ A church, Section 170(b)(1)(A)(i).
- 3 ☒ A school, Section 170(b)(1)(A)(ii). (Complete the Financial Schedule on page 2.)
- 4 ☐ A hospital, Section 170(b)(1)(A)(iii).
- 5 ☐ A medical research organization operated in conjunction with a hospital, Section 170(b)(1)(A)(iii).
- 6 ☐ A governmental unit, Section 170(b)(1)(A)(v).
- 7 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit, Section 170(b)(1)(A)(iv). (Complete the Financial Schedule on page 2.)
- 8 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public, Section 170(b)(1)(A)(vi). (Complete the Financial Schedule on page 2.)
- 9 ☒ An organization that normally receives no more than $\frac{1}{3}$ of its support from gross investment income and more than $\frac{1}{3}$ 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). (Complete the Financial Schedule on page 2.)
- 10 ☐ An organization operated solely for the benefit of and in connection with one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and also described in 9 above), but not controlled by disqualified persons other than foundation managers, Section 509(a)(3). (Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).)
- 11 ☐ An organization organized and operated to test for public safety, Section 509(a)(4).

- 12 ☐ We are not sure of our classification. (Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operations and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

Charles O Morgan (Signature) AUG 21 1970 8/25/70 (Date)
Trustee (Title)

Financial Schedule

Calendar year (or fiscal year ending in) ▶	(a) 1969	(b) 1968	(c) 1967	(d) 1966	(e) Total
13 Gifts, grants and contributions received					
14 Membership fees received					
15 Gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					
16 Gross income from interest, dividends, rents, and royalties					
17 Net income from unrelated business activities					
18 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
19 The value of services or facilities furnished by a Governmental unit to you without charge (do not include the value of services or facilities generally furnished to the public without charge)					
20 Other income (do not include gain (or loss) from sale of capital assets)—attach schedule					
21 Total of lines 13 through 20					
22 Line 21 less line 15					

Instructions for Financial Schedule

If you checked block 7 or 8 on page 1, attach a statement showing the name of, and amount received from, each person (other than a Governmental unit or a "publicly supported" organization) from whom you received, during the above 4-year period, contributions totaling more than 1 percent of line 22 (c).

If you checked block 9 on page 1, attach a statement showing:

(1) the name of, and amount received in each year from, each "disqualified person" (other than an organization described in section 170(b)(1)(A)(i) through (vi)) from whom you received amounts included on line 13, 14 or 15; and

(2) with respect to the amounts shown for each year on line 15, the name of, and amount received in each year from, each Bureau or agency of a Governmental unit or person (other than a "disqualified person") and each person described in section 170(b)(1)(A)(i) through (vi) from whom you received an amount in excess of the greater of \$5,000 or 1 percent of the amount shown for the year on line 21.



6 am Saturday, Nov. 3rd 1973

Dear Mr. Robbins,

I had set aside Wednesday morning, Nov. 1 to do the non profit income tax forms.

Tuesday evening, my mother-in-law, age 65, who had just returned from an extended trip, called and asked if I would take her to the doctor's, balance her checkbooks etc. on Wednesday. Naturally, I spent the day with her.

Thursday each week, Tammy comes to help me clean house and Friday mornings I have a class and in the afternoon I do the household errands and shopping.

This morning Gregg is coming to help me in the yard and this afternoon I am helping with the 36th annual Pot & Craft sale at the League.

Sunday my husband will be home and he has asked me to help him on the boat.

Monday morning, Nov. 5, I have a class and I usually do the League banking and errands in the afternoon. If I can change 2 appointments from Monday afternoon I will get to the forms then. My husband has a one-day stand discharging a ship that day but Tuesday and Wednesday he expects to be off.

Thursday he will start a long loading out job on the "Lachlan Hall". My mother-in-law has asked me to take her to the bank etc. on Thursday.

If I am not able to complete the forms Monday, and Gregg does not come next Saturday I will do them Saturday or if it is a nice day and he comes I will do them Sunday.

Thank you very much for your generous help and your patience and understanding. I am very eager to complete the forms and get them off the buffet where I see them many times a day-- staring up at me reproachfully, at me reproachfully.

Katherine Treanor

Sincerely,
Katherine Treanor



CREATIVE ARTS LEAGUE
620 Market Street, Kirkland
Wash. 98033 Phone 822-7161

August 5, 1983

RECEIVED

AUG 11 1983

PROCESSING II SECTION
SEATTLE-CSB

RECEIVED

AUG 11 1983

PROCESSING II SECTION
SEATTLE-CSB

To Whom it May Concern:

This letter is to notify you of our intent to change the name of our non-profit organization from the "Creative Arts League, Inc." to the "Kirkland Creative Arts Center." We understand that this is the only change we are making in the organization and that this notification is our only requirement.

We request a letter of recognition or acknowledgement of our new name for our files.

Thank you,

Linda S. Wilson
director

1b

Treasurer's Report for July 1973

<u>Expense</u>	
<u>Program</u>	
Mattson-17 hours	\$34.00
volunteer hrs. 33	
Emplny. Ins. 2nd qtr. 10.02	
Liza Halvorsen--bal.	84.00
	\$137.02
Bal. of Sum. Rtr. Adv.	26.00
Journal 23.50	
Gammam, 2.50	

Add. Ins. on bldg.	
& contents	16.00
	42.00
<u>Operating</u>	
Phone	38.65
Dumpster	5.79
Janitor	22.00
City-w-s-g-	31.22
Gas	31.46
Electricity	61.34
	\$109.46

<u>Capital</u>	
Mtg. Int.	22.72
	\$392.20

<u>Income</u>	
<u>Membership</u>	
New: Beattie, Brown, Mc Cullough, Dues	
Schaffer, Seifert at \$15	\$ 90.00
Bricel \$30 p	30.00
Renew: Davidson, Hitter, Maynard, Morgan	
Schill, Schroeder, Shinstrom at \$15	105.00
Ti kin & Sherman at \$30 each p	60
Kilburn	50
	\$335.00

<u>Miscellaneous</u>	
Sales of Frames	10
<u>Capital Gains</u>	
Kardong Mtg.	127.28

<u>Savings</u>	
Gen. Res.	\$410.92
Syn. Res.	600.00

Treasurer's Report for August 1973

<u>Expense</u>	
<u>Program</u>	
Liza Halvorsen 99 hrs.	\$198.00
Evergreen Stationert	15.17
Postage	43.00
Multi Print	3.29
Sec. of State	1.00
	62.46

<u>Operating</u>	
Tel	39.37
Dumpster	3.69
Gas	46.45
Paint	21.39
	110.10

<u>Capital</u>	
Mtg. Int.	22.08
	\$392.64

Total adj. summ.qtr. tuition \$2740.07	
Less Teacher's & Model Fees-1744.09	
To work with	995.98
<u>Membership</u>	
New: Beyette \$5, Carlson \$15, Fiset \$30p	
Leinger \$45p Hitter \$15 p	\$110.00
Renew:	
Brown \$15, Kirk \$25 Reed \$15	55.00
	\$165.00

<u>Capital Gains</u>	
Kardong Mtg.	\$127.92
<u>Savings</u>	
Gen. Res.	\$410.92
Syn. Res.	600.00

<u>Addenda</u>				
Year	Kids	Adults	Total Registration	To work With
1970			-	\$982.00
1971	129	88	217	875.74
1972	94	55	149	629.99
1973	65 42	40 366	213 2 4 wk sessions	995.98

Treasurer's Report for June 1973

Expense

Income

Program

Membership

B.J. Mattson	\$222	
plus 14 vol. hrs.		
L. Halvorsen-advance)	<u>100</u>	\$322
Postage	10.72	
Evergreen Stationery	15.85	
Adv. Summer Qtr.		
Journal	23.50	
SVN	2.50	
Annual		
Bell Dir.	<u>13.08</u>	37.08
Supplies	11.45	
Appreciation Vlasses	7.90	
Miller's Wed. gift	<u>11.00</u>	96.00

New: Burns	\$30	9p0 Holmberg	\$30
Pitkathly	\$15		\$75.00
Renew: Mathewson	\$12.50	(p)	12.50

Miscellaneous

Intiman	\$25.00
Fire Chief Refund	37.10
Sixon Schol. Don	15.00
Kick Wheel Bal.	30.00

Capital

Kardong Mtg.	\$126.65
--------------	----------

Savings

Gen. Res.	\$410.92
Syn. Res.	600.00

Operating

Miller's--Janitor	32.00	
Dumpster Rental	5.75	
Phone	37.18	
Gas	<u>56.40</u>	131.46

Capital

Mtg. Int.	<u>23.35</u>
Total	\$572.81

It is encouraging to report that we have 225 students in our combined first and second sessions of summer qtr--a sizeable gain over the 150 students of 1972 summer qtr.

However, we are still in a very shaky financial condition. This time last year we had received

This year we have had

1971 Castle	\$2,94.20
1972 Feb. Thumb Donation	100.00
1972 Cellar Auction	132.12
1972 Dinner	1,006.15
1972 Spr. Qtr to work with	1327.04
1972 Melodrama	<u>58.88</u>
	\$4,809.39

1972 Castle	\$1,062.95
1973 Dinner	178.93
1973 Spring Qtr.	<u>718.99</u>
	1,960.87

	\$4,809.39
	<u>1,960.87</u>
	\$2,848.52 less to work with

Treasurer's Report for May 1973

<u>EXPENSE</u>		<u>INCOME</u>	
<u>Program</u>		<u>Tuition Spr. Qtr.</u>	
B.J. Mattson 99 hrs.	\$198.00	Prev. reported	\$1611.60
plus 15 volunteer hrs.		Additional	+ 320.85
Evergreen Stat.	7.21	Total	1932.45
Central Printing	2.31	Less teachers' fees	1213.46
Steno summer sched.	16.35	To work with	718.99
Supplies	8.81		
Donuts Levine Demon.	5.00	<u>Membership</u>	
1 case plastic glasses	31.59	New: L.Anderson \$30(p) Mc Cagg \$15,	
Postage	8.00	Rice \$30(p) Sherwood \$15, Sujet \$30 p	
1 case. towels & tissue	21.43	total \$120	
Mc Evoy-Rogers-clay door	16.60	Renew: Doris Franklin	15
Piano tuned	22.11		135.00
Appreciation-Dudley-Brown	9.40	<u>Fund Raiser</u>	
	\$346.81	May Dinner	
<u>Operating</u>		Receipts \$284.12 ++Beebe \$13=297.12	
Electricity	81.81	Expenses pd by CAL	
Dumpster Rental	5.79	Invites 23.13 +ppat.6.56	29.69
City-w-s-g-	48.32	Orchestra	60.00
General Tel.	38.21	Security	5.00
Gas	69.77	Supplies-paper	19.50
	243.90	Food	4.00
<u>Capital</u>			- 118.19
Mtg. Int.	23.98	Profit	178.93
Total	\$614.69		
		<u>Capital Gains</u>	
		Kardong Mtg.	\$126.22
		<u>Savings</u>	
		Gen. Reserve	410.92
		Syndicate Reserve	600.00

Note (sob-sob)

The bimonthly statement from the City of Kirkland, covering the period from March 15 thru May 9 for water, sewer and garbage collection totaled \$64.32 instead of the usual \$30.

We knew both the toilets were running and the faucet at the kitchen sink dripped it it was still a shock. The City kindly charged us only the wholesale rate-- what they pay-- for the water used over our normal amount and also adjusted the sewer charge which is based on the amount of water used. We appreciate the reduction of \$16 but we are not prepared for a \$48 bimonthly bill.

APPENDIX

<u>Year</u>	<u>Kids</u>	<u>Adults</u>	<u>Total</u>	<u>To work with</u>
1970				\$ 908.60
1971		233		1,535.87
1972		161		1,327.04
1973		138		718.99

<u>Expense</u>		<u>Income</u>	
<u>Program</u>		<u>Tuition to Date</u>	\$1611.60
B.J. Mattson	\$214.00	(40%) \$644.40	
plus 13 vol hrs.			
1st qtr. Emp. Ins.	13.08		
		<u>Membership</u>	
Postage	52.90	New: Colman, Dalby, Halvorsen,	
Adv. Sp. Rtr.	33.10	Sweeny--all at \$15	75.00
Supplies	13.05	Renew: Norma Johnston	25.00(P)
Photo Print HAC	4.73	Winter	15.
			115.00
<u>Operating</u>			
Janitor--March	29.00		
Janitor --April	20.00	<u>Capital</u>	
Phone	36.36	Kardang Mtg.	125.39
Dumpster	5.79		
Fire Chief Equip	56.42	<u>Savings</u>	
(2 fire exting.)		Gen. Reserve	\$410.92
Gas	67.93	Syn. Res.	600.00
Argens Lock	11.58		
1/2 Property tax			
	227.08		
	317.19		
<u>Capital</u>			
Mtg. Int.			
	24.61		
Total Expense	\$899.74		

Addenda

Memo from Shinstrom-Norman Ins. Co.

Present Policy provides

1. Building cov. subject to \$50 deductible per loss on the bldg.;
 - a. Insurance in the amount of \$33,000 for perils of Fire or Lightning, Windstorm or Hail, Explosion, Riot & Civil Commotion, Aircraft, Vehicles, Sudden & accidental Discharge of Smoke, Vandalism & Malicious Mischief.
2. Liability Coverage
 - a. Single Limit of \$3,000,000.00 including Products and Completed Operations
 - b. Premises liability for injuries sustained on the premises, and for which the Creative Arts League is liable.
3. Some Basic items that are not covered:

Earthquake, flood, mudslide, settling of bldg. etc., glass, Burglary, Theft, or Robbery, contents of the Creative Arts League

The policy is being amended to provide: an additional \$2,000 coverage to building to cover theatre lightening etc.
 9 pottery wheels and 1 kiln on a replacement cost of \$1665.00
 \$2,000 additional coverage for contents including typewriter, phonograph, adding machine, vac. cleaners, 2 desks, shelving

Jan. 1, 1974

Treasurer's Report for March 1975

<u>Program</u>	<u>Expenses</u>	
B.J. Mattson 71 hrs.	\$142.00	
Volunteer hrs. 11		
Rip-Off Dinner Guests	25.00	
Gestnetter Ink \$45.60		
credit - 21.83	25.37	
Evergreen Stat.	12.64	
StehoDS p. Class Sched.	14.60	\$219.61

<u>Operating</u>		
Janitor	25.00	
Dumpster	5.79	
Phone	28.57	
City of K--w-w-g-	29.84	
Gas	122.50	
Electricity	78.39	290.09

<u>Repairs</u>		
Elec. Typewriter (vandalized)	76.13	76.13

<u>Capital</u>		
Kardong Mtg. Int.	25.23	25.23
Total	\$611.06	

<u>Income</u>	
Total Adj. Winter Tuition	\$3,201.49
Less Teachers, Fees -	1,909.08
To Work With	\$1,222.41

<u>Membership</u>	
New: Avery \$15, Enders \$12.50	
Neel \$12.50, Prissinotti \$12.50	
Total	\$52.50

Renew: Altrusa, F/ Johnston, Lasersohn, Mathewson, Petter, Silvernale, Sparling, all at \$12.50	
Haggard \$15, Kirk, Wallace etc. \$25	
Total	\$127.50

<u>Miscellaneous</u>	
Check for HAC application re-entered	\$75.00

<u>Capital</u>	
Kardong Mtg.	\$124.77

<u>Savings</u>	
Gen. Res.	\$410.92
Syn. Res.	600.00

<u>Year</u>	<u>Kids</u>	<u>Adults</u>	<u>Addenda</u>	<u>Total</u>	<u>To Work With Winter Quarters</u>
1970					\$ 646.25
1971	90	224	313		1,740.83
1972	83	122	205		1,221.87
1973	62	119	181		1,222.41

Treasurer's Report for February 1973

<u>Expense</u>			<u>Income</u>	
<u>Program</u>			<u>Membership</u>	
B.J. Mattson	127 hrs.	\$254	New: Bailey Saylor at 12.50	\$25.00
Plus 25 volunteer hrs.		77.40	Renew: Martinola Granger 12.50	
Ad-Seattle Times		77.40	Womenstine \$25 p, R. Jacobsen 12.50	
Postage		17.45	McCarty 12.50 J.A. Stewart 12.50	
Thank you- with		25.00		
Gen. Supplies		<u>24.61</u>		
		898.66		
<u>Operating</u>			<u>Vol. callaneous</u>	
Janitor		22.00	Bobby Miller	25.00
Coffee Service Nov. Dec. Jan		60.48	12.50 fed. 12.50 dinner	
Unmaster Rental		5.79	12.50 placed in Special Gifts fund	
Gen. Tel.		35.60		
Gas		93.00	Intiman Gift	50.00
Refrl. furnace repair		59.76	to ap. ly on gas and electricity	
Thermo-couple extra		<u>10.53</u>		
		288.06		
<u>Capital</u>			<u>Cap. Gains</u>	
Silux Coffee Maker (Used)		94.77	Various Reg.	124.15
<u>Capital</u>			<u>Reserve</u>	
Int. Int.		<u>25.85</u>	Gen Reserve	32.14
Total Expense		\$807.34	Indicate Reserve 600.00	

Project T4 - 1973

S. G. 36.90
Ref. 78.20
Gen. 45.18
Post 13.80
Scholar 428.23
Over 12.00
12.00
12.00
12.00
12.00

634.38

Treasurer's Report for January 1973

<u>Expense</u>		<u>Income</u>	
<u>Program</u>		<u>Membership</u>	
B.J. Mattson 20 hrs.	\$ 40.00	New: Bickford \$25 (p)	
(plus 20 volunteer hrs)		Drake 12.50	37.50
Unemploy. Sns. 4th qtr.	16.59	Renew: Martin 25(p) Mattson,	25.00
		Ridenour, Slotnick, M. Smith	
Gen. Supplies	7.27	Sorby, Wick all at 12.50	75.00
	64.86	Sorenson 25, Way 25	50.00
			187.50
<u>Operating</u>		<u>Miscellaneous</u>	
Dumpster	5.78	Special Gift in memory of	10.00
City of K.	30.34	Leah Jensen (Rhea Bark's	
W-S-G-		Mother)	
Gas	138.46	1st paymet on sale of	
Electricity	117.27	second kick wheel	20.00
Phone	32.86		8.00
	339.16	Cash overage	
<u>Capital</u>		<u>Capital Gains</u>	
Mtg. Int.	4.63	Xardong Mtg.	123.53
Total	443.65		
Final payment to El Litbo			
for Thumb notepaper	131.43		

Balance

Synthetic Reserve	600.00
General Reserve	339.14

Balance

Roll Over for Final Accounting

<u>Year</u>	<u>Kids</u>	<u>Adults</u>	<u>Total</u>	<u>Tuition</u>	<u>To work with</u>
1972	62	2179	191	13,634.48	
				less teachers' fee 1,842.70	\$ 965.78
1973	98	245	343	604.40	1,967.49
1970	78	240	318	504.40	1,156.30
1969					705.35

Annual Financial Report-or-How Did We Do in '72?

EXPENSE

Program

Sec. Salary	\$1,876.00
(Plus 130 Vol. Hrs.)	
Unemploy. Ins.	45.15
Post., Steno.	9
Adv. & Print.	468.68
Gen. Supplies	575.86
Sec. of State	1.00
Fountain Donation	10.00
Annual Meeting	7.35
HAC Application	75.00
Deeds Recorded	30.40
LID #108	100.00
Appreciation	43.20
(Lange, Mattson, Vlasses, Wieder)	

Pottery

Repairs & Supplies	173.35
Electricity	150.00
Gas Kiln	364.00
36 Hi firings	687.35
15 Raku firings	\$3,920.99
<u>Operating</u>	

Electricity	237.64
387.64-150100	
Gas 854.56-364.00	501.56
Other utilities	492.76
Janitor, Maintenance & Repairs	339.11
	1,571.07

Ins.	119.00
Taxes	667.06
	786.06

Semi-Capital

2 Smith Elec. Wheels	141.75
1 Medallion Kiln	105.00
1 Phonemate	135.98
Millwork	55.58
Our Sign	140.00
	578.31

Capital Expense

Kardong Mtg. Int.	364.62
Syndicate Reserve	600.00
	964.72

\$7,821.15

Capital Gains

Kardong Mtg. Principal	1,435.28
	\$ 9,256.43

Advance to Thumb	
for note paper purchase	200.00

INCOME

Adjusted Tuition	\$12,506.07
Less Teach. fees	- 8,454.68
	4,051.39

(1971	\$5,720
1972	3,872)

Membership

New	725.00
less 6 pottery	
at 12.50 each	75.00
	650.00

Renew	735.00
-------	--------

(1971 new	635	
renew	982	1607
		\$1,385.00

1970 new	537
renew	932.50
	1469.50)

Pottery

Clay Receipts	626.00
Clay Purchases	626.04
6 memb.	75.00
wheel ren.	15.00
F.&Gl. Fe	18.37
	208.37

Rentals--studio	20.00
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Fund Raisers

1971 May Dinner	5.00
1972 May Dinner	976.15
Elsie Sing Thing	4.45
Cellar Auction	123.12
Gourmet Demonstr.	89.00
Int. Dinner	157.78
Pot Sale	442.76
Castle	1,062.98
	2,862.21

Miscellaneous

Feb. '72 Gift from Thumb	100.00
Goodner Donation	10.00
Sale of Loom	75.00
Sale of 2 kick wheels	70.00
Melodrama	35.83
Int. on Savings	19.66
	310.51

Capital Gains

Kardong Mtg. Principal	1,435.28
(bal. Jan. 1. '73 \$5,294--	
take 35 payments)	\$10,272.76

Syn. Res.	\$600
Gen. Res.	339.14

Accounts Receivable

S. Gordon-bal due	\$30
on kick wheel)	

Thumbnote paper	
advance	200.00

ANNUAL FINANCIAL REVIEW OF HOW DID WE DO FOR THE YEAR 1971

Program	Expenses	
Sec. Salary	42,922.10	
Print. Adv. Signs Postings	926.12	
General Supplies	884.29	
Open Houses		
Spring	10.42	
Anderson	8.00	
Fall	57.66	
Ann. Meet. Rad.	5.52	
Skin Row Ref.	3.00	64.60
Miscellaneous		
Sec. of State	1.00	
I R S	3.77	
Scap. Py/Cks.	3.00	
1970 Cts. to	9.73	17.40
Appropriation		
Finnson, J. Langs, R. Lewis		
H. Jassup, B. Matson		52.59
Factory		
Supp. & Repairs	288.72	
HSP & L-kiln	28.11	
Wash. Gas-kiln		
52 hi fire		
8 waku	230.95	
Hennyman, 3	557.20	1,174.98
Operating		
Phone	320.98	
PS & L 471.99-93.11	373.88	
Wash. Gas		
833.03-230.95	602.88	
City & S	196.85	
Dumpester Rental	69.36	
	1,563.15	
Janitor	257.50	
JD M/typ repair	14.22	
Line.	214.00	
Taxes	662.33	2,711.20
Semi-Capital		
Cupola Room	121.00	
Circ. Room	460.67	
12 Tables in a part.		
Tables Jan.	70.51	
J. Blank-wallbr. etc.	96.25	
Typ. Table	2.63	
skylight repair	104.20	
Jork Party Hall	74.02	
Joe Kiln Refill	200.98	
2 Kick chairs	84.00	
Oyster Bowl Type	02.50	
R.C. RTU 644	42.50	1,462.21
J.K. h. A	1,346.11	
In the Thumb		
1st Floor	42.84	
2nd Floor	53.26	
Raid Phone		
Said Buzzer	20.00	
Capital Expenses		
Int. on Contract	448.13	
Int. on Water	35.36	483.51
Total Expenses		310,310.00
Amount 1970		(3 7,553.71)

INCOME	
Tuition (adj.)	315,727.17
Teaching Fees	--10,097.06
To work with	5,720.11
(1970)	(3 3,872.90)
Property	
Clay Receipts	952.31
Clay Purchases	--897.95
	54.36
Glazing & firing fees	729.00
	783.39
Rents	
Park Rd.	95.50
Rental Unlimited	20.00
Skin R. Theatre	12.00
	127.50
Membership	
How	625.00
Renewal	982.00
	1,607.00
(Or May is our second patron) (100)	
Fund Raising	
May Dinners	1,206.32
Ann. Dinner (Oct.)	201.50
P on Sale	339.65
1971 Cts. to	2,116.23
	3,863.70
Miscellaneous	
St. Alive	3.00
Cupola Rm. Kirk	35.00
The Thumb (Feb.)	200.00
Upn Hsp. Film	13.50
Head-Flann Coma.	.70
Interest on Savings	13.64
	265.84
Total Income	312,367.54
Total Expenses	10,319.00
	32,048.54
What did we do with the 32,048.54?	
We paid on the principal of the	
Kerryan Contract	31,351.87
and we paid off the	
balance of the loan	656.01
	2,007.83
What shall we do with the 340.66 left?	
(We can't pay off the contract--	
we the balance Dec. 31, 1971 was	
36,729 and some cents	

Steve Ringer
Feb 71
460.67

ANNUAL FINANCIAL REVIEW or HOW DID WE DO for the year 1970?

EXPENSE

Sec. Salary \$1592.25
FICA (Jane) 54.90 \$1647.15

Print ing 32.24
Steno & Adv. 112.91
Postage 197.30
Supplies 598.09 941.54

pottery Supp.

Clay & Glaze 539.05
Parts * Repairs 1381.08
Kiln Gas - 0 mo. 113.50
821.29
Clay receipts - 420.15 401.14

Open House - Sept. 73.09
(Thumb shared exp)
Miscellaneous

Sec. of State 1.00
NWA rts, Mag. 0.00
Bank Cards 2.00
Christmas 80.00 89.00

Operating

Utilities 1408.09
Janitor 295.78
Repairs to Bldg. 20.94
Wiring 350.10 2081.50
Taxes 670.35
Insurance 212.00
Mtg. Int. 520.00
Note Int. 92.53 110.19
1498.54

Capital

Shimpo Wheel 292.00
2 Flxk Wheels 100.00
Gas Kiln 429.15 821.15

Total Expenses \$7553.71

Capital Gains

Mtg. (Ball-1-71-\$7,971.92) 1382.93
Note (" " " " 611.02) 204.74

WHAT 1970 COST US \$8,541.

INCOME

Tuition \$14,873.20
Teacher's Fees 11,000.30
(includes Chern. X) \$25835.50

Membership

New 585.00
Renewals 932.50 1409.50
Rents
Park Dept. 443.50
Museum 44.00 358.50

Fund Raisers

Birth. Party 23.09
May Dinners 1300.10
Fall Tour 81.50
(with museum)
Inter. Dinner 225.40
Rhea's Gourmet 113.40
Cooking Demon.
1970 Castle 2003.00 3813.21

Miscellaneous

1969 Cel. Dinner 5.00
Sts. Alive 50.09
(Helen Kirk)
Children's Theatre 31.00
Chernhoff donation 73.30
Thumb \$45+75 120.00
Pfenninger 65.00
Schubert 1.75
Interest on Savings 17.02 374.38

Total Income \$9889.47

1273.34
507.47
1780.81

9889.47
7553.71
2334.76
1780.81
4115.57



January 19, 1972

Dear Mr. Robins,

Your letter of November 24, 1971 relative to our foundation status reached us during final preparations for our annual community-service-money raising project--the Enchanted Castle. The story in the December issue of Sunset magazine resulted, we think, in bringing many of the more than 5,000 persons who visited during the 5 days we were open. We finished the cleanup about December 14. By that time I was involved in an approaching family death which occurred just a few days before Christmas.

This is the second week of our winter quarter--the settling down period. We are all occupied.

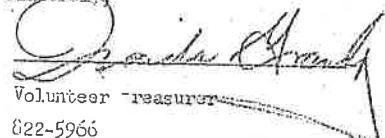
I have set aside time next week to complete ROWR form 2218.

We are a non-profit group who have been managing on a completely volunteer basis from our beginning in March 1962 thru June 1969. Since that date we have had a secretary for 18 hours per week and a janitor for 3 hrs. each week.

If I might phone you for advice when I get into the filling out of the form I am sure I could be much more brief.

I enclose material which we hope will give you an understanding of our operation.

Sincerely,


Volunteer Treasurer

822-5966

MRS. VICKI L. GRAND
2729 Jackson Drive N.E.
Kirkland, Wash. 98033

Address any reply to: Sixth and Lenora Bldg., Seattle, Wash. 98121

Department of the Treasury



District Director
Internal Revenue Service

Date:

In reply refer to:

November 24, 1971

FL-1250, Code 425:TJF

► Creative Arts League, Inc.
620 Market Street
Kirkland, Washington 98033

Our Letter Dated: January 29, 1971

Gentlemen:

In our letter identified above, we notified you that determination relative to your foundation status was being held in suspense pending issuance of the Final Regulations under section 509 of the Internal Revenue Code.

We are now in a position to further consider whether you are not a private foundation as indicated on Form 4653, Notification Concerning Foundation Status. However, prior to such consideration, the additional information requested in the enclosed attachments is necessary.

Please furnish the requested information within 30 days from the date of this letter, so that we may determine your foundation status.

Please submit a telephone number where a principal officer of your organization may be reached.

Sincerely yours,

S.H. Robins
Coordinator
(206) 442-4768

Enclosures:
ROWR Forms 2218

FL-1250 (9-71)



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
SIXTH AND LENORA BUILDING
SEATTLE, WASHINGTON 98121

November 13, 1964

IN REPLY REFER TO
FL-386
Code 414 :141

Creative Arts League, Inc.
620 Market Street,
Kirkland, Washington 98033

Gentlemen:

Your application for exemption from Federal income tax under the provisions of Section 501(a) of the Internal Revenue Code of 1954 was transmitted to the Commissioner of Internal Revenue, Washington 25, D. C., attention: T:R:EO, on November 13, 1964, for review and ruling.

That office will communicate with you directly regarding your application.

Sincerely yours,

Geo. L. Machin
Chief, Audit Division

FL-386 (REV. 7-62)

UNITED STATES GOVERNMENT

Memorandum

TO : Assistant Commissioner (Technical)
National Office T:R:EO

DATE: 11/12/64 *and 11-13-64*

FROM : District Director,
Seattle

SUBJECT: Application for Exemption

☒ Section 501(c)(3) ☐ Section 521

In re: *Creative Arts League*

The attached application for exemption has been classified as a National Office case as specified below in accordance with section 2.02 of the Exempt Organizations Handbook, Internal Revenue Manual, Subsection (11)671.

- ☐ (a) Involved or questionable issues concerning which there are insufficient or inadequate published precedents or guides. Following is a brief statement of issue or issues involved:

*Is the 10% reduction in tuition fees permitted
members sufficient benefit to deny exemption?*

*But show where and work done by members on display
and for sale.*

- ☐ (b) Application involves sections 502, 503, 504 or 511 through 515.
☐ (c) Application for group ruling or supplement thereto.
☐ (d) Application involves matters of potential extensive public interest.

Attachment

January 29, 1971 425

Creative Arts League, Inc.
620 Market Street
Kirkland, Washington 98033

Gentlemen:

Your Form 4653 which you filed with the Mid-Atlantic Service Center in Philadelphia has been forwarded to this office for consideration.

We will process your request for classification as soon as possible. You do not need to take any further action at this time. You will be notified of our determination.

Very truly yours,

G. A. Kirkbride
E. O. Supervisor



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D. C. 20224

9/14/68

91-6054395

9/25/69

JAN 25 1965

IN REPLY REFER TO
Form M-4280
T:R:EO:2

The Creative Arts League, Inc.
620 Market Street
Kirkland, Washington 98033

PURPOSE	
Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT OF INTERNAL REVENUE	
Seattle, Washington	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input type="checkbox"/> YES <input type="checkbox"/> NO	December 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name and address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director, as should any questions concerning excise, employment or other Federal taxes.

Your District Director is being advised of this action.

If distributions are made to individuals, case histories should be kept in accordance with the provisions of Revenue Ruling 56-304, Cumulative Bulletin 1956-2, page 306.

Very truly yours,

2cc: DD, Seattle, with attachments
Chief, Audit Division
Chief, Collection Division
MSolomon/gmb/1-21-65

(Signed) R. J. Stakem

Chief, Exempt Organizations Branch
Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. If your organization does not have such a number, your District Director will take steps to see that one is issued to you at an early date.

FORM M-4280 (5-64)