

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2001

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization: **ARTIST-BLACKSMITH'S ASSOC OF NOPTH AMERICA INC**
 Number and street (or PO box if mail is not delivered to street address): **PO BOX 816**
 Room/suite:
 City or town state or country and ZIP + 4: **FARMINGTON, GA 30638-0816**

D Employer identification number: **58-1270027**

E Telephone number: **907-262-4851**

F Accounting method: Cash Accrual
 Other (specify):

G Web site:

J Organization type (check only one): 501(c) (3) (insert no) 4947(a)(1) or 527

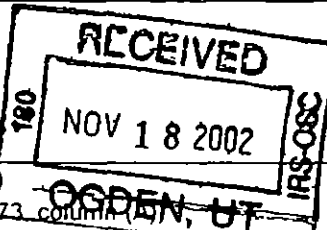
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail it should file a return without financial data. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: **271,270**

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	
a	Direct public support	1a 375
b	Indirect public support	1b
c	Government contributions (grants)	1c
d	Total (add lines 1a through 1c) (cash \$ <u>375</u> noncash \$ _____)	1d 375
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2 38,536
3	Membership dues and assessments	3 203,720
4	Interest on savings and temporary cash investments	4 6,783
5	Dividends and interest from securities	5 1,389
6a	Gross rents	6a
b	Less: rental expenses	6b
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c
7	Other investment income (describe _____)	7
8a	Gross amount from sales of assets other than inventory	(A) Securities 6,187
b	Less: cost or other basis and sales expenses	8a 5,925
c	Gain or (loss) (attach schedule)	8b 262
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c 262
8d		8d 262
9	Special events and activities (attach schedule)	
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a
b	Less: direct expenses other than fundraising expenses	9b
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c
10a	Gross sales of inventory less returns and allowances	10a 9,730
b	Less: cost of goods sold	10b 9,531
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c 199
11	Other revenue (from Part VII, line 103)	11 5,000
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12 256,264
13	Program services (from line 44, column (B))	13 194,603
14	Management and general (from line 44, column (C))	14 106,450
15	Fundraising (from line 44, column (D))	15
16	Payments to affiliates (attach schedule)	16
17	Total expenses (add lines 16 and 44, column (A))	17 301,053
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18 -44,789
19	Net assets or fund balances at beginning of year (from line 20, column (A))	19 245,036
20	Other changes in net assets or fund balances (attach explanation)	20 97,278
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21 297,525



SCANNED NOV 25 2002

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Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21)

Do not include amounts reported on line 6b, 8b, 9b 10b or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>9,400</u> noncash \$ _____)	22 9,400	9,400		
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors etc	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31 3,300		3,300	
32	Legal fees	32			
33	Supplies	33 12,169		12,169	
34	Telephone	34			
35	Postage and shipping	35 7,810		7,810	
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38 179,247	179,247		
39	Travel	39 14,681		14,681	
40	Conferences conventions and meetings	40			
41	Interest	41			
42	Depreciation depletion etc (attach schedule)	42 1,555		1,555	
43	Other expenses not covered above (itemize) a INS	43a 4,853		4,853	
b	HEADQUARTER ADMINISTRATION	43b 59,112		59,112	
c	INVESTMENT FEES	43c 2,970		2,970	
d	MEMBER SERVICES	43d 5,956	5,956		
e		43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) (D), carry these totals to lines 13 15	44 301,053	194,603	106,450	

Joint Costs Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A, (ii) the amount allocated to Program services \$ N/A
 (iii) the amount allocated to Management and general \$ N/A and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)

What is the organization's primary exempt purpose? <u>SEE ATTACHED SHEET</u>		Program Service Expenses
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)
a	PRODUCTION OF TRADE MAGAZINES-HAMMER'S BLOW AND ANVIL'S RING- PROVIDES MEMBERS WITH TECHNICAL SUPPORT AND EDUCATIONAL ARTICLES AND RESOURCE REFERENCES (Grants and allocations \$ _____)	179,247
b	PROVIDES RENTALS OF AUDIO/VISUAL MATERIALS, INTERNET ACCESS AND LINKS, PROJECT PLANS AND EXAMPLES FOR THE EDUCATIONAL SUPPORT OF ASPIRING BLACKSMITHS (Grants and allocations \$ _____)	5,956
c	GRANTS AND SCHOLARSHIPS TO ASSIST IN THE EDUCATION OF ASPIRING ARTISTIC AND TECHNICAL BLACKSMITHS (Grants and allocations \$ _____)	9,400
d	_____ (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44 column (B) Program services)	194,603

Part IV Balance Sheets (See Specific Instructions on page 24)

Note		(A) Beginning of year		(B) End of year	
<i>Where required attached schedules and amounts within the description column should be for end-of year amounts only</i>					
Assets	45	Cash — non-interest-bearing	92,652	45	64,752
	46	Savings and temporary cash investments		46	
	47a	Accounts receivable		47a	
	b	Less allowance for doubtful accounts		47b	47c
	48a	Pledges receivable		48a	
	b	Less allowance for doubtful accounts	82,355	48b	48c
	49	Grants receivable		49	
	50	Receivables from officers directors trustees and key employees (attach schedule)		50	
	51a	Other notes and loans receivable (attach schedule)		51a	
	b	Less allowance for doubtful accounts		51b	51c
	52	Inventories for sale or use	33,444	52	107,817
	53	Prepaid expenses and deferred charges		53	
	54	Investments — securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	32,236	54	104,006
	55a	Investments — land buildings, and equipment basis		55a	
	b	Less accumulated depreciation (attach schedule)		55b	55c
56	Investments — other (attach schedule)		56		
57a	Land, buildings, and equipment basis	39,858	57a		
b	Less accumulated depreciation (attach schedule)	7,773	57b	57c	
58	Other assets (describe SEE ATTACHED)	6,135	58	32,085	
		11,734		16,430	
59	Total assets (add lines 45 through 58) (must equal line 74)	258,556	59	325,090	
Liabilities	60	Accounts payable and accrued expenses		60	
	61	Grants payable		61	
	62	Deferred revenue	13,520	62	20,015
	63	Loans from officers directors, trustees, and key employees (attach schedule)		63	
	64a	Tax-exempt bond liabilities (attach schedule)		64a	
	b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe PPEPAID 2002 CONF REGISTR)		65	7,550	
66	Total liabilities (add lines 60 through 65)	13,520	66	27,565	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted	195,383	67	240,662
	68	Temporarily restricted	17,417	68	28,008
	69	Permanently restricted	32,236	69	28,855
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock trust principal or current funds		70	
	71	Paid-in or capital surplus or land building and equipment fund		71	
	72	Retained earnings, endowment, accumulated income, or other funds		72	
	73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72 column (A) must equal line 19, column (B) must equal line 21)	245,036	73	297,525
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)	258,556	74	325,090

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

Part VI Other Information (See Specific Instructions on page 27)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes" attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1 000 or more during the year covered by this return?	X	
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership governing bodies trustees officers, etc to any other exempt or nonexempt organization? b If "Yes," enter the name of the organization <u>N/A</u>		X
_____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter direct or indirect political expenditures See line 81 instructions <u>81a</u> 0		
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value?		X
82b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) <u>82b</u> N/A		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4) (5) or (6) organizations a Were substantially all dues nondeductible by members?		N/A
85b	Did the organization make only in-house lobbying expenditures of \$2 000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		N/A
85c	Dues assessments, and similar amounts from members		N/A
85d	Section 162(e) lobbying and political expenditures		N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	If section 6033(e)(1)(A) dues notices were sent does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 <u>86a</u> N/A		
86b	Gross receipts, included on line 12 for public use of club facilities		N/A
87a	501(c)(12) orgs Enter a Gross income from members or shareholders <u>87a</u> N/A		
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) <u>87b</u> N/A		
88	At any time during the year did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> section 4912 <u>0</u> section 4955 <u>0</u>		
89b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes" attach a statement explaining each transaction		X
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955 and 4958 <u>0</u>		
	d Enter Amount of tax on line 89c above reimbursed by the organization <u>0</u>		
90a	List the states with which a copy of this return is filed <u>GEORGIA, MISSOURI</u>		
90b	Number of employees employed in the pay period that includes March 12 2001 (See instructions) <u>90b</u> 0		
91	The books are in care of <u>WILL HIGHTOWER</u> Telephone no <u>907-262-4851</u> Located at <u>PO BOX 475, STERLING, AK</u> ZIP + 4 <u>99672-0475</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u> N/A		

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue LIBRARY RENTAL					107
a					
b ADVERTISING	541800	38,429			
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					203,720
95 Interest on savings and temporary cash investments			14	6,783	
96 Dividends and interest from securities			14	1,389	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	262	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory	453220	199			
103 Other revenue a MISC. INCOME					5,000
b					
c					
d					
e					
104 Subtotal (add columns (B) (D) and (E))		38,628		8,434	208,827
105 Total (add line 104, columns (B) (D), and (E))					255,889

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a	PROVIDES MEMBERS WITH TECHNICAL AND AUDIO/VIDEO EDUCATIONAL MATERIALS
94	SUPPORTS MEMBER SERVICES AND PRINT RESOURCES
103a	REIMBURSEMENT OF PRINTING COSTS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

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

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

Under penalties of perjury I declare that I have examined this return including accompanying schedules and statements and to the best of my knowledge and belief (other than officer) is based on all information of which preparer has any knowledge

RER

Date

11/14/02

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information — (See separate instructions)
▶ **MUST** be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA INC

Employer identification number

58-1270027

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50 000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50 000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50 000	(b) Type of service	(c) Compensation
CARRIE LEEANN MITCHELL 1880 OLD SALEM RD WATKINSVILLE, GA 30677	ADMINISTRATIVE	57,842
Total number of others receiving over \$50 000 for professional services ▶	0	

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

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)								
The organization is not a private foundation because it is (Please check only ONE applicable box)								
5 <input type="checkbox"/> A church convention of churches or association of churches Section 170(b)(1)(A)(i)								
6 <input type="checkbox"/> A school Section 170(b)(1)(A)(ii) (Also complete Part V)								
7 <input type="checkbox"/> A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)								
8 <input type="checkbox"/> A Federal state, or local government or governmental unit Section 170(b)(1)(A)(v)								
9 <input type="checkbox"/> A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____								
10 <input type="checkbox"/> An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)								
11a <input type="checkbox"/> An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)								
11b <input type="checkbox"/> A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)								
12 <input checked="" type="checkbox"/> An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees and gross receipts from activities related to its charitable, etc , functions — subject to certain exceptions and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)								
13 <input type="checkbox"/> An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4) (5) or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))								
Provide the following information about the supported organizations (See page 5 of the instructions)								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:75%;">(a) Name(s) of supported organization(s)</th> <th style="width:25%;">(b) Line number from above</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	(a) Name(s) of supported organization(s)	(b) Line number from above						
(a) Name(s) of supported organization(s)	(b) Line number from above							

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

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

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	2,373	1,854	8,784	1,007	14,018
16 Membership fees received	223,440	197,492	171,308	142,036	734,276
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable etc purpose	400,756	28,628	50,636	16,838	496,858
18 Gross income from interest dividends, amounts received from payments on securities loans (section 512(a)(5)) rents, royalties and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30 1975	49,022	14,510	27,311	10,061	100,904
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets			43,873		43,873
23 Total of lines 15 through 22	675,591	242,484	301,912	169,942	1,389,929
24 Line 23 minus line 17	274,835	213,856	251,276	153,104	893,071
25 Enter 1% of line 23	6,756	2,425	3,019	1,699	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				17,861
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts					
c Total support for section 509(a)(1) test Enter line 24, column (e)					
d Add Amounts from column (e) for lines 18 19 22					
e Public support (line 26c minus line 26d total)					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					%
27 Organizations described on line 12	a For amounts included in lines 15, 16 and 17 that were received from a "disqualified person" prepare a list for your records to show the name of and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year				
	(2000) 0	(1999) 0	(1998) 0	(1997) 0	
b For any amount included in line 17 that was received from each person (other than "disqualified person") prepare a list for your records to show the name of and amount received for each year that was more than the larger of (1) the amount on line 25 for the year or (2) \$5 000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
	(2000) 0	(1999) 0	(1998) 0	(1997) 0	
c Add Amounts from column (e) for lines 15 17 20 21	14,018	734,276	0	0	
d Add Line 27a total and line 27b total	0	0			
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test Enter amount from line 23 column (e)	27f 1,389,929				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					90 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					8 %
28 Unusual Grants For an organization described in line 10, 11 or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show for each year, the name of the contributor, the date and amount of the grant and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15					

Part V Private School Questionnaire (See page 7 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures catalogues and other written communications with the public dealing with student admissions programs and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
<hr/> <hr/> <hr/>		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues brochures announcements and other written communications to the public dealing with student admissions, programs and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above please explain. (If you need more space attach a separate statement.)		
<hr/> <hr/>		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above please explain. (If you need more space attach a separate statement.)		
<hr/> <hr/>		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587 covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table —	41	
If the amount on line 40 is — The lobbying nontaxable amount is —			
Not over \$500,000 20% of the amount on line 40			
Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000			
Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000			
Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000			
Over \$17,000,000 \$1,000,000			
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution If there is an amount on either line 43 or line 44 you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum through the use of	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	0
d Mailings to members, legislators or the public		X	0
e Publications or published or broadcast statements		X	0
f Grants to other organizations for lobbying purposes		X	0
g Direct contact with legislators their staffs government officials or a legislative body		X	0
h Rallies demonstrations, seminars conventions, speeches, lectures, or any other means		X	0
i Total lobbying expenditures (Add lines c through h)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA, INC.
 ID NO: 58-1270027
 YEAR ENDED: DECEMBER 31, 2001

SCHEDULE SUPPORTING FORM 990

PAGE 1, PART I, LINE 8d - GAINS FROM NON-INVENTORY SALES

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Short term Gain/Loss
17 32 FIFTH THIRD MID CAP FUND	04/02/2001	06/01/2001	267	222	45
51 592 FIFTH THIRD QUALITY BOND FUND	03/06/2000	02/01/2001	503	477	26
50 18 FIFTH THIRD QUALITY GROWTH FUND	10/26/2000	02/01/2001	1,115	1,063	52
17 271 FIFTH THIRD QUALITY GROWTH FUND	04/02/2001	05/01/2001	339	303	36
17 554 FIFTH THIRD QUALITY GROWTH FUND	09/04/2001	12/03/2001	317	298	19
1 874 FIFTH THIRD QUALITY GROWTH FUND	04/02/2001	12/03/2001	34	33	1
37 231 PIMCO TOTAL RETURN FUND CL-I	02/01/2001	04/02/2001	392	392	
28 216 PIMCO TOTAL RETURN FUND CL-I	02/01/2001	09/04/2001	301	297	4
29 58 PIMCO TOTAL RETURN FUND CL-I #35	02/01/2001	10/01/2001	322	311	11
98 746 FIFTH THIRD QUALITY BOND FUND	12/06/1999	02/01/2001	962	917	45
58 068 FIFTH THIRD QUALITY BOND FUND	08/09/1999	03/01/2001	567	547	20
29 64 FIFTH THIRD QUALITY BOND FUND	05/06/1999	04/02/2001	288	288	
21 847 FIFTH THIRD QUALITY BOND FUND	05/06/1999	09/04/2001	212	213	-1
12 167 FIFTH THIRD QUALITY BOND FUND	04/07/1998	09/04/2001	118	119	-1
5 135 FIFTH THIRD QUALITY BOND FUND	03/06/1998	09/04/2001	50	50	
5 846 FIFTH THIRD QUALITY BOND FUND	03/06/1998	10/01/2001	57	57	
12 167 FIFTH THIRD QUALITY BOND FUND	08/07/1997	10/01/2001	119	119	
22 936 FIFTH THIRD QUALITY BOND FUND	07/08/1997	10/01/2001	224	219	5

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA, INC.
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SCHEDULE SUPPORTING FORM 990 (CONT.)

PAGE 1, LINE 10c - GROSS PROFIT FROM INVENTORY SALES *NON-*
 EXEMPT
 FUNCTION
 GROSS SALES - EDUCATIONAL MATERIALS \$ 9,730
 LESS: COST OF GOODS SOLD (9,531)
 \$ 199

PAGE 1, LINE 20 - OTHER CHANGES IN NET ASSETS
 PRIOR PERIOD AJE TO RECORD MAGAZINE INVENTORY \$99,496
 NET UNREALIZED LOSS ON ASSETS HELD IN ENDOWMENT ACCT. (2,218)
 \$97,278

PAGE 2, PART II, LINE 22 - GRANTS AND ALLOCATIONS

<u>CLASSIFICATION</u>	<u>NAME</u>	<u>RELATIONSHIP</u>	<u>AMOUNT</u>
EDUCATIONAL	DOROTHY STIEGLER - RST	NONE	\$ 400
EDUCATIONAL	KOOTENAY BLACKSMITH ASSOC	NONE	600
EDUCATIONAL	WESTERN RSRV ART BLCK	NONE	600
EDUCATIONAL	TIM BROGDON	NONE	400
EDUCATIONAL	ERICA GORDON	NONE	1,500
EDUCATIONAL	NW OHIO BLACKSMITHS	NONE	600
EDUCATIONAL	ROBERT SCHLAG	NONE	400
EDUCATIONAL	CORINA RISING MOON	NONE	1,500
EDUCATIONAL	JASON BROWN	NONE	1,500
EDUCATIONAL	BRENT BAILEY	NONE	1,500
EDUCATIONAL	CENTRAL VA. BLACKSMITH	NONE	400
			<u>\$ 9,400</u>

PAGE 2, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE ORGANIZATION'S PURPOSE IS TO MAINTAIN AND IMPROVE COMMUNICATIONS AMONG BLACKSMITHS, TO ENCOURAGE HIGHER STANDARDS OF CRAFTSMANSHIP, TO ENCOURAGE AND FACILITATE TRAINING PROGRAMS AND TO PROVIDE PUBLIC AWARENESS OF THE ART OF BLACKSMITHING.

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA, INC.
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SCHEDULE SUPPORTING FORM 990 (CONT.)

PAGE 3, PART IV, LINE 54 - INVESTMENTS

ASSETS HELD IN ENDOWMENT ACCOUNT - FIFTH/THIRD BANK		
MONEY MARKET AND CASH		\$ 2,008
BONDS AND BOND FUNDS		90,580
EQUITY FUNDS		<u>11,418</u>
		<u>\$104,006</u>

PAGE 3, LINE 57(a) - FIXED ASSETS

<u>DESCRIPTION</u>	<u>PLACE IN SERVICE</u>	<u>COST</u>	<u>USEFUL LIFE</u>	<u>METHOD</u>	<u>ACCUM. DEPR.</u>
OTHER EQUIPMENT	VARIOUS	\$27,505	VARIOUS	-	\$ -
SEA CONTAINERS	8/1/00	3,000	7 YRS	HY SL	642
SOUND SYSTEM	8/1/00	1,650	7 YRS	HY SL	354
EQUIPMENT	11/1/92	6,500	10 YRS	HY SL	6,175
SCANNER	9/15/99	<u>1,203</u>	5 YRS	HY SL	<u>602</u>
		<u>\$39,858</u>			<u>\$7,773</u>

PAGE 3, PART IV, LINE 58 - OTHER ASSETS

PREPAID EXPENSES - 2002 CONFERENCE	\$14,954
REFUNDABLE SALES TAX - NORTH CAROLINA	<u>1,476</u>
	<u>\$16,430</u>

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA, INC.
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 YEAR ENDED: DECEMBER 31, 2001

SCHEDULE SUPPORTING FORM 990 (CONT.)

PAGE 4, PART V - LIST OF OFFICERS AND DIRECTORS

<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>
MAEGAN CROWLEY 5 WALPACK RD LAYTON, NJ 07851	DIRECTOR AS NEEDED	0	0	0
DON KEMPER 20100 NW 61 ST AVE RIDGEFIELD, WA 98642	DIRECTOR AS NEEDED	0	0	0
DAVE KOENIG 7418 BRANCH POINT HOUSTON, TX 77095-2649	DIRECTOR AS NEEDED	0	0	0
WILL HIGHTOWER PO BOX 475 STERLING, AK 99672	TREASURER AS NEEDED	0	0	0
SCOTT LANKTON 8065 JACKSON RD, R 11 ANN ARBOR, MI 48103	1 ST VP AS NEEDED	0	0	0
DAN NAUMAN 4190 BADGER RD KEWASKUM, WI 53040	DIRECTOR AS NEEDED	0	0	0
DAVID MUDGE 15227 MANSFIELD RD BOGALUSA, LA 70427-0187	DIRECTOR AS NEEDED	0	0	0
TIM RYAN PO BOX 39 BRASSTOWN, NC 28902	DIRECTOR AS NEEDED	0	0	0
BOB JACOBY 2634 WRIGHTSON DR JACKSONVILLE, FL 32223	DIRECTOR AS NEEDED	0	0	0
JERRY KAGELE 616 E. ROCKWOOD BLVD SPOKANE, WA 99203	SECRETARY AS NEEDED	0	0	0
MURRAY LOWE RR1, CAYUGA, ONTARIO NOA-1E0 CANADA	DIRECTOR AS NEEDED	0	0	0
DOROTHY STIEGLER 765 CARMEL VALLEY RD CARMEL, CA 93923	2 ND VP AS NEEDED	0	0	0

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA, INC.
ID NO: 58-1270027
YEAR ENDED: DECEMBER 31, 2001

SCHEDULE SUPPORTING FORM 990 (CONT.)

PAGE 4, PART V - LIST OF OFFICERS AND DIRECTORS (CONT.)

<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>
CLARE YELLIN 721 MOORE AVE BRYN MAWR, PA 19010	DIRECTOR AS NEEDED	0	0	0
CHRIS WINTERSTEIN PO BOX 37 PENLAND, NC 28765	DIRECTOR AS NEEDED	0	0	0

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA INC.
ID NO: 58-1270027
YEAR ENDED: DECEMBER 31, 2001

SCHEDULE SUPPORTING FORM 990
SCHEDULE A

PAGE 2, PART III, LINE 2(d) - PAYMENT OF COMPENSATION

PAYMENTS OF MISCELLANEOUS OFFICE EXPENSES OR REIMBURSEMENTS FOR TRAVEL AND CONFERENCE EXPENSES ARE MADE DURING THE YEAR.

PAGE 2, PART III, LINE 4b - GRANTS AND SCHOLARSHIPS

ANY CHARITABLE CONTRIBUTIONS, GRANTS AND SCHOLARSHIPS ARE MADE ONLY AFTER COMMITTEE INVESTIGATION TO DETERMINE THAT THE RECIPIENT QUALIFIES PER IRC SECTION 170(c)(1) AND (2) AND MEETS THE QUALIFICATIONS OUTLINED IN THE ORGANIZATION'S BYLAWS.

PAGE 3, PART IVA, LINE 22 - OTHER INCOME

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
NET CONFERENCE INCOME	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$43,873</u>	<u>\$-0-</u>

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

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

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

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

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

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

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns

Partnerships REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization ARTISTS BLACKSMITHS ASSOCIATION OF NORTH AMERICA	Employer identification number 58-1270027
	Number street, and room or suite no. If a P.O. box see instructions PO BOX 475	
	City town or post office, state, and ZIP code For a foreign address see instructions STERLING AK 99672	

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

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

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

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

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until AUGUST 15, 2002, to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶ calendar year 2001 or

▶ tax year beginning _____, 20____ and ending _____, 20____

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

3a If this application is for Form 990-BL, 990-PF, 990-T 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ 0

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ 0

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ 0

Signature and Verification

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

Signature ▶ *Jamie M. Jester*

Title ▶ CPA

Date ▶ 5/9/02

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box **Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868**
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

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

Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization ARTISTS-BLACKSMITHS ASSOC. OF NO AMERICA	Employer identification number 58-1270027
	Number, street and room or suite no If a PO box, see instructions PO BOX 475	For IRS use only
	City town or post office state and ZIP code For a foreign address see instructions STERLING AK 99672	

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

Form 990
 Form 990-EZ
 Form 990-T (sec 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

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

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until NOVEMBER 15, 2002

5 For calendar year 2001, or other tax year beginning _____, 20____ and ending _____, 20____

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

7 State in detail why you need the extension ADDITIONAL INFORMATION NEEDED IN ORDER TO FILE AN ACCURATE RETURN

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ 0

b If this application is for Form 990-PF 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ 0

c **Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ 0

Signature and Verification

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

Signature James M Tuter Title CPA Date 8/10/02

Notice to Applicant — To Be Completed by the IRS

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

EXTENSION APPROVED
AUG 27 2002
 LINDA WEISKOPF FIELD DIRECTOR
 SUBMISSION PROCESSING OGDEN

Director _____ By _____ Date _____

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

Type or print	Name LAMBE TUTER & WAGNER CPAS APC
	Number and street (include suite, room, or apt. no) Or a PO box number 189 S BINKLEY ST, STE 201
	City or town, province or state, and country (including postal or ZIP code) SOLDOTNA, AK 99669-8007