ARTIST-BLACKSMITH'S ASSOC OF NORTH AMERICA INC 58-1270027

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2002

Open to Public Inspection

A For the 2002 calendar year, or tax year beginning , 2002, and ending , 20

ENVELOPE POSTMARK DATE MAY 2 3 2003

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

Please use IRS label or print or type See Specific Instructions

C Name of organization: ARTIST-BLACKSMITH'S ASSOC OF NORTH AMERICA INC

Number and street (or P O 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) ▶

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

H and I are not applicable to section 527 organizations

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

H(b) If "Yes" enter number of affiliates ▶ N/A

H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No" attach a list See instructions)

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

G Web site ▶ www.abana.org

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

I Enter 4-digit GEN ▶

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**

M Check ▶ ☒ if the organization is n required to attach Sch B (Form 990 990-EZ, or 990-PF)

L Gross receipts Add lines 6b 8b, 9b and 10b to line 12 ▶ 680,284

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1	3,949		
	b Indirect public support	1			
	c Government contributions (grants)	1			
	d **Total** (add lines 1a through 1c) (cash $ ____ noncash $ ____)			1d	3,949
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2	41,572
	3 Membership dues and assessments			3	214,097
	4 Interest on savings and temporary cash investments			4	1,874
	5 Dividends and interest from securities			5	4,889
	6a Gross rents	6a			
	b Less rental expenses	6			
	c Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7 Other investment income (describe ▶)			7	
		(A) Securities		(B) Other	
	8a Gross amount from sales of assets other than inventory		8a	0	
	b Less cost or other basis and sales expenses		8	1,268	
	c Gain or (loss) (attach schedule)	(1,147)	8	(1,268)	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	(2,415)
	9 Special events and activities (attach schedule)				
	a Gross revenue (not including $ 387,421 of contributions reported on line 1a)	9a	387,421		
	b Less direct expenses other than fundraising expenses	9	241,377		
	c Net income or (loss) from special events (subtract line 9b from line 9a)			9c	146,044
	10a Gross sales of inventory, less returns and allowances	10a	27,629		
	b Less cost of goods sold	10b	19,383		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	8,246
	11 Other revenue (from Part VII, line 103)			11	
	12 **Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	418,256
Expenses	13 Program services (from line 44, column (B))			13	181,356
	14 Management and general (from line 44, column (C))			14	116,549
	15 Fundraising (from line 44, column (D))			15	1,100
	16 Payments to affiliates (attach schedule)			16	
	17 **Total expenses** (add lines 16 and 44, column (A))			17	299,005
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18	119,251
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19	297,525
	20 Other changes in net assets or fund balances (attach explanation)			20	572
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	417,348

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Form **990** (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 page 21 of the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ 5,500 noncash $)	22	5,500	5,500		
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	8,235		8,235	
32 Legal fees	32				
33 Supplies	33	23,262		23,262	
34 Telephone	34				
35 Postage and shipping	35	4,352		4,352	
36 Occupancy	36				
37 Equipment rental and maintenance	37	1,545		1,545	
38 Printing and publications	38	168,931	168,931		
39 Travel	39	13,069		13,069	
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	1,230		1,230	
43 Other expenses not covered above (itemize) a INS	43a	5,189		5,189	
b HEADQUARTER ADMINISTRATION	43b	57,825		57,825	
c INVESTMENT FEES	43c	1,842		1,842	
d MEMBER SERVICES	43d	6,925	6,925		
e AUCTION	43e	1,100			1,100
44 **Total functional expenses** (add lines 22 through 43) ***Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.***	44	299,005	181,356	116,549	1,100

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

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

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

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

Part III Statement of Program Service Accomplishments (See page 24 of the instructions)

What is the organization's primary exempt purpose? ▶ SEE ATTACHED SHEET

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)

	Program Service Expenses (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 & ANVIL'S RING- PROVIDES MEMBERS WITH TECHNICAL SUPPORT AND EDUCATIONAL ARTICLES AND RESOURCE REFERENCES (Grants and allocations $)	168,931
b PROVIDES RENTAL OF AUDIO/VISUAL MATERIALS, INTERNETT ACCESS AND LINKS, PROJECT PLANS AND EXAMPLES FOR THE EDUCATIONAL SUPPORT OF ASPIRING BLACKSMITHS (Grants and allocations $)	6,925
c GRANTS AND SCHOLARSHIPS TO ASSIST IN THE EDUCATION OF ASPIRING ARTISTIC AND TECHNICAL BLACKSMITHS (Grants and allocations $)	5,500
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) ▶	181,356

Part IV **Balance Sheets** (See page 24 of the instructions)

	Note	*Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*			**(A)** Beginning of year		**(B)** End of year
Assets	45	Cash — non-interest-bearing			64,752	45	5,306
	46	Savings and temporary cash investments				46	179,985
	47a	Accounts receivable	47a				
	b	Less allowance for doubtful accounts	47b			47c	
	48a	Pledges receivable	48a				
	b	Less allowance for doubtful accounts	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			107,817	52	117,820
	53	Prepaid expenses and deferred charges				53	
	54	Investments — securities (attach schedule) ▶ ☐ Cost ☒ FMV			104,006	54	102,688
	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	57a	39,858			
	b	Less accumulated depreciation (attach schedule)	57b	9,003	32,085	57c	30,855
	58	Other assets (describe ▶ ________)			16,430	58	
	59	**Total assets** (add lines 45 through 58) (must equal line 74)			325,090	59	436,654
Liabilities	60	Accounts payable and accrued expenses				60	
	61	Grants payable				61	
	62	Deferred revenue			20,015	62	19,000
	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 ▶ ________)			7,550	65	306
	66	**Total liabilities** (add lines 60 through 65)			27,565	66	19,306
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶** ☒ and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted			240,662	67	364,060
	68	Temporarily restricted			28,008	68	27,733
	69	Permanently restricted			28,855	69	25,555
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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)			297,525	73	417,348
	74	**Total liabilities and net assets/fund balances** (add lines 66 and 73)			325,090	74	436,654

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)

a	Total revenue, gains, and other support per audited financial statements ▶		a	N/A
b	Amounts included on line a but not on line 12, Form 990			
	(1) Net unrealized gains on investments	$		
	(2) Donated services and use of facilities	$		
	(3) Recoveries of prior year grants	$		
	(4) Other (specify)	$		
	Add amounts on lines (1) through (4) ▶		b	
c	Line a minus line b ▶		c	0
d	Amounts included on line 12, Form 990 but not on line a:			
	(1) Investment expenses not included on line 6b, Form 990	$		
	(2) Other (specify)	$		
	Add amounts on lines (1) and (2) ▶		d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶		e	0

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ▶		a	N/A
b	Amounts included on line a but not on line 17, Form 990			
	(1) Donated services and use of facilities	$		
	(2) Prior year adjustments reported on line 20, Form 990	$		
	(3) Losses reported on line 20, Form 990	$		
	(4) Other (specify)	$		
	Add amounts on lines (1) through (4) ▶		b	
c	Line a minus line b ▶		c	0
d	Amounts included on line 17, Form 990 but not on line a:			
	(1) Investment expenses not included on line 6b, Form 990	$		
	(2) Other (specify)	$		
	Add amounts on lines (1) and (2) ▶		d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶		e	0

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE ATTACHED LIST				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☐ No

If "Yes," attach schedule — see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

					Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity			76		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			77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			78a	X	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?			78b	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement			79		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?			80a		X
b	If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt **or** ☐ nonexempt					
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	0			
b	Did the organization file **Form 1120-POL** for this year?			81b		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?			82a		X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	N/A			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?			83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?			83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?			84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			84b	N/A	
85	*501(c)(4), (5), or (6) organizations* **a** Were substantially all dues nondeductible by members?			85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?			85b	N/A	
	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					
c	Dues, assessments, and similar amounts from members	85c	N/A			
d	Section 162(e) lobbying and political expenditures	85d	N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?			85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?			85h	N/A	
86	*501(c)(7) orgs* Enter **a** Initiation fees and capital contributions included on line 12	86a	N/A			
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A			
87	*501(c)(12) orgs* Enter **a** Gross income from members or shareholders	87a	N/A			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	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			88		X
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0					
b	*501(c)(3) and 501(c)(4) orgs* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction			89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶	0			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization	▶	0			

90a List the states with which a copy of this return is filed ▶ GEORGIA, WISCONSIN

b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) 90b 0

91 The books are in care of ▶ WILLIAM HIGHTOWER Telephone no ▶ 907-262-4851

Located at ▶ PO BOX 475, STERLING, AK ZIP + 4 ▶ 99672-0475

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041** — Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A

Part VII **Analysis of Income-Producing Activities** (See page 31 of the instructions.)

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					
a LIBRARY RENTAL					2,508
b ADVERTISING	541800	39,064			
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					214,097
95 Interest on savings and temporary cash investments			14	1,874	
96 Dividends and interest from securities			14	4,889	
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	(2,415)	
101 Net income or (loss) from special events					146,044
102 Gross profit or (loss) from sales of inventory	453220	8,246			
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		47,310		4,348	362,649

105 **Total** (add line 104, columns (B), (D), and (E)) ▶ 414,307

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

Part VIII **Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a	PROVIDES MEMBERS WITH TECHNICAL AND AUDIO/VIDEO EDUCATIONAL MATERIALS
94	SUPPORTS MEMBER SERVICES AND PRINT RESOURCES
101	BIENNIAL CONFERENCE PROMOTES BLACKSMITHING THROUGH EDUCATION, DEMONSTRATIONS AND EXHIBITIONS

Part IX **Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions.)

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

Part X **Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions.)

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

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☐ No

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

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

[redacted]

r than officer) is based on all information of which preparer has any knowledge

5/15/03
Date

RER

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

Supplementary Information — (See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2002

Name of the organization
ARTIST-BLACKSMITH'S ASSOC 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 LEE ANN MITCHELL 1880 OLD SALEM RD WATKINSVILLE GA 30677	ADMINISTRATIVE	58,700
Total number of others receiving over $50,000 for professional services ▶	0	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2002

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

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ______ **(Must equal amounts on line 38,** Part VI-A, or line I of Part VI-B)	1		X
	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			
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*

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

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

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ ______

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☒ An organization that normally receives **(1) more than 33⅓%** 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 33⅓%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

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

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

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

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

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

Calendar year (or fiscal year beginning in) ▶	**(a)** 2001	**(b)** 2000	**(c)** 1999	**(d)** 1998	**(e)** Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	375	2,373	1,854	8,784	13,386
16 Membership fees received	203,720	223,440	197,492	171,308	795,960
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	48,266	400,756	28,628	50,636	528,286
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	14,359	49,022	14,510	27,311	105,202
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	5,000			43,873	48,873
23 Total of lines 15 through 22	271,720	675,591	242,484	301,912	1,491,707
24 Line 23 minus line 17	223,454	274,835	213,856	251,276	963,421
25 Enter 1% of line 23	2,717	6,756	2,425	3,019	

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

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 1998 through 2001 exceeded the amount shown in line 26a **Do not file this list with your return** Enter the total of all these excess amounts ▶ **26b**

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

d Add Amounts from column (e) for lines 18 ________ 19 ________ 22 ________ 26b ________ ▶ **26d**

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

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

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

(2001) 0 (2000) 0 (1999) 0 (1998) 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

(2001) 0 (2000) 0 (1999) 0 (1998) 0

c Add Amounts from column (e) for lines 15 13,386 16 795,960 17 528,286 20 ________ 21 ________ ▶ **27c** 1,337,632

d Add Line 27a total 0 and line 27b total 0 ▶ **27d** 0

e Public support (line 27c total minus line 27d total) ▶ **27e** 1,337,632

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f** 1,491,707

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator)).** ▶ **27g** 90 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h** 7. %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, 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?	29		
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?	30		
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?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	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	35		

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.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2002	**(b)** 2001	**(c)** 2000	**(d)** 1999	**(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 11 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	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines **c** through **h.**)			

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

			Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of			
(i)	Cash	**51a(i)**		X
(ii)	Other assets	**a(ii)**		X
b	Other transactions			
(i)	Sales or exchanges of assets with a noncharitable exempt organization	**b(i)**		X
(ii)	Purchases of assets from a noncharitable exempt organization	**b(ii)**		X
(iii)	Rental of facilities, equipment, or other assets	**b(iii)**		X
(iv)	Reimbursement arrangements	**b(iv)**		X
(v)	Loans or loan guarantees	**b(v)**		X
(vi)	Performance of services or membership or fundraising solicitations	**b(vi)**		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	**c**		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA INC.
ID NO: 58-1270027
YEAR ENDED: DECEMBER 31, 2002

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 3 - 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

	2001	1998
NET CONFERENCE INCOME		$43,873
PRINTING REIMBURSEMENET	$ 5,000	

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA, INC.
ID NO: 58-1270027
YEAR ENDED: DECEMBER 31, 2002

SCHEDULE SUPPORTING FORM 990

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

SECURITIES	DATE ACQUIRED	DATE SOLD	GROSS SALES PRICE	COST OR OTHER BASIS	LONG-TERM GAIN/LOSS
LONG-TERM CAPITAL GAINS (LOSSES)					
10 942 AIM AGGRESSIVE GR FUND	12/15/2000	1/2/2002	103 08	137 98	-34 90
17 315 AIM AGGRESSIVE GR FUND	12/1/2000	1/2/2002	163 11	268 05	-104 94
1 485 AIM AGGRESSIVE GR FUND	2/1/2000	1/2/2002	13 99		13 99
17 34 AIM AGGRESSIVE GR FUND	12/23/1999	1/2/2002	163 34	244 93	-81 59
5 65 AIM AGGRESSIVE GR FUND	12/15/1999	1/2/2002	53 23	79 32	-26 09
1 353 5TH 3RD QUALITY BOND FUND	7/8/1997	1/2/2002	13 22	13 33	-0 11
11 79 5TH 3RD QUALITY BOND FUND	6/6/1997	1/2/2002	115 19	115 46	-0 27
11 79 5TH 3RD QUALITY BOND FUND	5/12/1997	1/2/2002	115 19	115 10	0 09
11 79 5TH 3RD QUALITY BOND FUND	10/9/1996	1/2/2002	115 19	115 33	-0 14
471 5TH 3RD QUALITY BOND FUND	5/8/1996	1/2/2002	4 61	4 75	-0 14
682 472 5TH 3RD QUALITY BOND FUND	5/8/1996	1/2/2002	6667 76	6685 50	-17 74
26 092 PIMCO TOTAL RTRN CL-I	2/1/2001	8/1/2002	279 19	274 75	4 44
24 259 PIMCO TOTAL RTRN CL-I	2/1/2001	10/1/2002	263.46	255.46	8.00
TOTAL LONG-TERM CAPITAL GAINS (LOSSES) (RND)			8071 00	8310 00	-239 00
QUALIFIED 5 YEAR CAPITAL GAINS					
35 666 5TH 3RD QUALITY BOND FUND	5/8/1996	10/1/2002	363 08	349 38	13 70
LONG-TERM CAPITAL GAIN FROM COMMON TRUST FUNDS	various	various			34 00
LONG-TERM CAPITAL GAIN DIVIDENDS					52 00
SHORT-TERM CAPITAL GAINS (LOSSES)					
39 654 5TH 3RD QUALITY BOND FUND	12/3/2001	1/2/2002	387 43	396 15	-8 72
35 352 5TH 3RD QUALITY GROWTH	10/1/2002	12/2/2002	472 31	419 63	52 68
49 102 5TH 3RD BOND FUND FOR	1/2/2002	7/1/2002	486 61	482 68	3 93
54 452 5TH 3RD BOND FUND FOR	1/2/2002	10/1/2002	552 69	535 27	17 42
27 493 PIMCO TOTAL RTN CL-I	1/2/2002	5/1/2002	291 43	286 21	5 22
5 338 PIMCO TOTAL RTN CL-I #35	1/2/2002	8/1/2002	57 12	55 57	1 55
25,000 FEDERAL NAT'L MTGE ASSOC	5/3/2002	12/17/2002	24962 50	25000 00	-37 50
COMMON TRUST FUNDS-FIFTH THIRD	various	various			-1043.00
GAIN (LOSS) FROM SECURITIES (RND)					-1147 00
OTHER					
FIXED ASSET DISPOSAL			0 00	1268 00	-1268.00
NET GAIN (LOSS)					-$2,415 00

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA, INC.
ID NO: 58-1270027
YEAR ENDED: DECEMBER 31, 2002

SCHEDULE SUPPORTING FORM 990 (CONT.)

PAGE 1, LINE 10c - GROSS PROFIT FROM INVENTORY SALES

GROSS SALES - MERCHANDISE AND CD'S	$27,629
LESS: COST OF GOODS SOLD	(19,383)
	$ 8,246

PAGE 1, LINE 20 - OTHER CHANGES IN NET ASSETS

NET UNREALIZED GAIN ON ASSETS HELD IN ENDOWMENT AND INVESTMENTS	$ 572

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

CLASSIFICATION	NAME	RELATIONSHIP	AMOUNT
EDUCATIONAL	FURNACE TOWN BLACKSMITH	NONE	$ 600
EDUCATIONAL	DONALD BIRDSALL	NONE	400
EDUCATIONAL	JOHN THOMPSON	NONE	400
EDUCATIONAL	DANIEL MOOR	NONE	400
EDUCATIONAL	LORENE ALBERT	NONE	400
EDUCATIONAL	COLBY BRINKMAN	NONE	1,500
EDUCATIONAL	DEAN CURFMAN	NONE	400
EDUCATIONAL	KOOTENAY BLACKSMITHS ASSOC	NONE	600
EDUCATIONAL	PRIOR YEAR RETURNED		(200)
DONATION	METAL MUSEUM	NONE	1,000
			$ 5,500

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 CRAFTMANSHIP, 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.
ID NO: 58-1270027
YEAR ENDED: DECEMBER 31, 2002

SCHEDULE SUPPORTING FORM 990 (CONT.)

PAGE 3, PART IV, LINE 54 - INVESTMENTS

ASSETS HELD IN ENDOWMENT ACCOUNT - FIFTH/THIRD BANK	
MONEY MARKET AND CASH	$ 1,575
BONDS AND BOND FUNDS	14,433
EQUITY FUNDS	9,547
GOVERNMENT SECURITIES - MERRILL LYNCH	77,133
	$102,688

PAGE 3, LINE 57(a) - FIXED ASSETS

DESCRIPTION	PLACE IN SERVICE	COST	USEFUL LIFE	METHOD	ACCUM. DEPR.
OTHER EQUIPMENT	VARIOUS	$27,505	VARIOUS	-	$ -
SEA CONTAINERS	8/1/00	3,000	7 YRS	HY SL	1,071
SOUND SYSTEM	8/1/00	1,650	7 YRS	HY SL	590
EQUIPMENT	11/1/92	6,500	10 YRS	HY SL	6,500
SCANNER	9/15/99	1,203	5 YRS	HY SL	842
		$39,858			$9,003

PAGE 3, PART IV, LINE 58 - OTHER ASSETS

	BEG.OF YEAR	END OF YEAR
PREPAID EXPENSES - 2002 CONFERENCE	$14,954	$ -
REFUNDABLE SALES TAX - NORTH CAROLINA	1,476	-
	$16,430	$ -

NAME: ARTIST-BLACKSMITH'S ASSOCIATION OF NORTH AMERICA, INC.
ID NO: 58-1270027
YEAR ENDED: DECEMBER 31, 2002

SCHEDULE SUPPORTING FORM 990 (CONT.)

PAGE 4, PART V - LIST OF OFFICERS AND DIRECTORS

(A)	(B)	(C)	(D)	(E)
MAEGAN CROWLEY LAYTON, NJ 07851	DIRECTOR AS NEEDED	0	0	0
DON KEMPER RIDGEFIELD, WA 98642	DIRECTOR AS NEEDED	0	0	0
DAVE KOENIG HOUSTON, TX 77095-2649	DIRECTOR AS NEEDED	0	0	0
WILL HIGHTOWER STERLING, AK 99672	TREASURER AS NEEDED	0	0	0
SCOTT LANKTON ANN ARBOR, MI 48103	PRESIDENT AS NEEDED	0	0	0
DAN NAUMAN KEWASKUM, 28 53040	DIRECTOR AS NEEDED	0	0	0
DAVID MUDGE BOGALUSA, LA 70427-0187	DIRECTOR AS NEEDED	0	0	0
TIM RYAN BRASSTOWN, NC 28902	DIRECTOR AS NEEDED	0	0	0
BOB JACOBY JACKSONVILLE, FL 32223	DIRECTOR AS NEEDED	0	0	0
JERRY KAGELE SPOKANE, WA 99203	SECRETARY AS NEEDED	0	0	0
MURRAY LOWE CAYUGA, ONTARIO NOA-1E0 CANADA	DIRECTOR AS NEEDED	0	0	0
DOROTHY STIEGLER SUTTER CREEK, CA 95685	2ND VP AS NEEDED	0	0	0
CLARE YELLIN BRYN MAWR, PA 19010	DIRECTOR AS NEEDED	0	0	0
CHRIS WINTERSTEIN PENLAND, NC 28765	1ST VP AS NEEDED	0	0	0
BOB FREDELL ZIMMERMAN, MN 55398	DIRECTOR AS NEEDED	0	0	0