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 07/01 , 2002, and ending 06/30/2003

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
CULTURAL CENTER FOR THE ARTS

Number and street (or P O box if mail is not delivered to street address) Room/suite
1001 MARKET AVENUE NORTH

City or town, state or country, and ZIP + 4
CANTON, OH 44702

D Employer identification number
34-6609771

E Telephone number
(330) 452-4096

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 ▶

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 ▶N/A

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 **not** 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 ▶ 3,574,790

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 STMT 1			
	a	Direct public support	1a 996,756		
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c 10,200		
	d	Total (add lines 1a through 1c) (cash $ 996,756 noncash $)		1d	1,006,956
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	272,531
	3	Membership dues and assessments		3	
	4	Interest on savings and temporary cash investments		4	10,249
	5	Dividends and interest from securities		5	570,740
	6 a	Gross rents	6a 76,577		
	b	Less rental expenses	6b 8,630		
	c	Net rental income or (loss) (subtract line 6b from line 6a)		6c	67,947
	7	Other investment income (describe ▶)		7	
	8 a	Gross amount from sales of assets other than inventory	(A) Securities 1,409,814 / 8a	(B) Other	
	b	Less cost or other basis and sales expenses	1,408,396 / 8b		
	c	Gain or (loss) (attach schedule)	1,418 / 8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))		8d	1,418
	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	
	10 a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c	
	11	Other revenue (from Part VII, line 103)		11	227,923
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	2,157,764
Expenses	13	Program services (from line 44, column (B))		13	853,854
	14	Management and general (from line 44, column (C))		14	1,483,518
	15	Fundraising (from line 44, column (D))		15	75,813
	16	Payments to affiliates (attach schedule)		16	
	17	**Total expenses** (add lines 13 and 44, column (A))		17	2,413,185
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		18	-255,421
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	22,514,562
	20	Other changes in net assets or fund balances (attach explanation) STMT 4		20	385,340
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	22,644,481

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 $ 823,117 noncash $)	22	823,117	823,117	STMT 5	
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	75,000		75,000	
26 Other salaries and wages	26	218,763		218,763	
27 Pension plan contributions	27	13,906		13,906	
28 Other employee benefits	28	129,503		129,503	
29 Payroll taxes	29	22,324		22,324	
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	18,630		18,630	
34 Telephone	34	4,243		4,243	
35 Postage and shipping	35				
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39	7,999		7,999	
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation depletion etc (attach schedule)	42	449,519		449,519	
43 Other expenses not covered above (itemize) STMT 7	43a	650,181	30,737	543,631	75,813
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	2,413,185	853,854	1,483,518	75,813

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? ▶ STMT 8

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	(Grants and allocations $ 823,117)	853,854
b	(Grants and allocations $)	
c	(Grants and allocations $)	
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)	▶	853,854

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			141,543	45	253,999
46	Savings and temporary cash investments			1,850,092	46	1,668,013
47a	Accounts receivable	47a	52,618			
b	Less allowance for doubtful accounts	47b		36,865	47c	52,618
48a	Pledges receivable	48a	276,701			
b	Less allowance for doubtful accounts	48b	16,000	273,252	48c	260,701
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				52	
53	Prepaid expenses and deferred charges				53	
54	Investments - securities (attach schedule) STMT 9 ▶ ☐ Cost ☒ FMV			12,857,660	54	13,406,613
55a	Investments - land, buildings, and equipment basis	55a				
b	Less accumulated depreciation (attach schedule)	55b			55c	
56	Investments - other (attach schedule)		STMT 10	198,896	56	277,819
57a	Land, buildings, and equipment basis STMT 11	57a	16,303,959			
b	Less accumulated depreciation (attach schedule)	57b	8,779,801	7,897,715	57c	7,524,158
58	Other assets (describe ▶ STMT 12)			153,090	58	120,446
59	**Total assets** (add lines 45 through 58) (must equal line 74)			23,409,113	59	23,564,367
	Liabilities					
60	Accounts payable and accrued expenses			25,301	60	26,219
61	Grants payable			869,250	61	893,667
62	Deferred revenue				62	
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 ▶)				65	
66	**Total liabilities** (add lines 60 through 65)			894,551	66	919,886
	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			12,341,698	67	12,475,709
68	Temporarily restricted			1,045,915	68	989,823
69	Permanently restricted			9,126,949	69	9,178,949
	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)			22,514,562	73	22,644,481
74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)			23,409,113	74	23,564,367

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 organizations 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	2,282,764
b	Amounts included on line a but not on line 12, Form 990		
	(1) Net unrealized gains on investments $ 385,340		
	(2) Donated services and use of facilities $		
	(3) Recoveries of prior year grants $		
	(4) Other (specify) _____ $		
	Add amounts on lines (1) through (4) ▶	b	385,340
c	Line a minus line b ▶	c	1,897,424
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) STMT 13 $ 260,340		
	Add amounts on lines (1) and (2) ▶	d	260,340
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	2,157,764

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

a	Total expenses and losses per audited financial statements ▶	a	2,152,845
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	2,152,845
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) STMT 14 $ 260,340		
	Add amounts on lines (1) and (2) ▶	d	260,340
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	2,413,185

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 STATEMENT 18		75,000	3,750	-0-

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			
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 N/A			
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 ▶ N/A, section 4912 ▶ N/A, section 4955 ▶ N/A			
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 ▶ N/A			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ N/A			
90a	List the states with which a copy of this return is filed ▶ OHIO			
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions) — 90b			
91	The books are in care of ▶ DAURICE OWENS — Telephone no ▶ (330) 452-4096			
	Located at ▶ 1001 MARKET AVE N , CANTON, OH — ZIP + 4 ▶ 44702			
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 PROGRAM & EVENTS			6	3,561.	
b REIMB OPER EXP					268,970
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	10,249	
96 Dividends and interest from securities			14	570,740	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	67,947	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			14	1,418	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b PARKING RECEIPTS	812930	158,638	3	31,801.	
c BEVERAGE INCOME			3	24,418	
d MISCELLANEOUS			1	13,066	
e					
104 Subtotal (add columns (B), (D), and (E))		158,638		723,200	268,970
105 Total (add line 104, columns (B), (D), and (E))				▶	1,150,808

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)
	STMT 19

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 belief, it is true, correct and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Please

[redacted]

11-12-03
Date

, PRESIDENT + CEO

[redacted]

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

CULTURAL CENTER FOR THE ARTS

Employer identification number

34-6609771

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 ▶	NONE			

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
NONE		
Total number of others receiving over $50,000 for professional services ▶	NONE	

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)	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 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 ☐ 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)	1,177,311	1,186,778	1,171,412	891,874	4,427,375
16 Membership fees received					
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	263,086	310,624	253,635	263,940	1,091,285
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	640,000	571,407	572,015	562,572	2,345,994
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					
23 Total of lines 15 through 22	2,080,397	2,068,809	1,997,062	1,718,386	7,864,654
24 Line 23 minus line 17	1,817,311	1,758,185	1,743,427	1,454,446	6,773,369
25 Enter 1% of line 23	20,804	20,688	19,971	17,184	

26 **Organizations described on lines 10 or 11**

a Enter 2% of amount in column (e), line 24 ▶ 26a 135,467

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 359,066

c Total support for section 509(a)(1) test Enter line 24 column (e) ▶ 26c 6,773,369

d Add Amounts from column (e) for lines 18 2,345,994 19 _____ 22 _____ 26b 359,066 ▶ 26d 2,705,060

e Public support (line 26c minus line 26d total) ▶ 26e 4,068,309

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f 60 0633 %

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) _____ (2000) _____ (1999) NOT APPLICABLE (1998) _____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), 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) _____ (2000) _____ (1999) _____ (1998) _____

c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶ 27c

d Add Line 27a total _____ and line 27b total _____ ▶ 27d

e Public support (line 27c total minus line 27d total) ▶ 27e

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

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

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

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? If you answered 'Yes" to either 34a or b, please explain using an attached statement	34b		
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) NOT APPLICABLE

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 -			
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	41		
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** NOT APPLICABLE

(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
51B(III)	8,424	VOICES OF CANTON, IN	RENTAL OF FACILITIES
51B(III)	216	CANTON ROTARY CLUB	RENTAL OF FACILITIES
51B(III)	555	CENTRAL CATHOLIC HS	RENTAL OF FACILITIES
51B(III)	2,515	MUSEUM OF ART	RENTAL OF FACILITIES
51B(III)	102	SALVATION ARMY	RENTAL OF FACILITIES
51B(III)	654	TIMKEN HIGH SCHOOL	RENTAL OF FACILITIES

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
N/A		
N/A		

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

DESCRIPTION	AMOUNT
UNREALIZED GAIN	385,340.
TOTAL	385,340.

FORM 990, PART II - GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
GRANTS PAID			
CANTON ART INSTITUTE			131,127
CANTON BALLET			113,000
VOICES OF CANTON INC			48,000
CANTON SYMPHONY ORCHESTRA			284,000
PLAYERS GUILD OF CANTON			158,000
CANTON MUSEUM OF ART			218,000
MISCELLANEOUS GRANTS ACCRUED LAST YEAR			-129,010

FORM 990, PART II - GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
		TOTAL CONTRIBUTIONS PAID	823,117

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
PROMOTION & PRINT.	54,256.	26,396.	27,860.	
REPAIRS & MAINT.	122,615.		122,615.	
UTILITIES	176,322.		176,322.	
PARKING	124,125.		124,125.	
INSURANCE	24,766.		24,766.	
CONCESSIONS	11,914.		11,914.	
PROFESSIONAL FEES	9,558.		9,558.	
CONTRACTUAL SERVICES	3,420.		3,420.	
MISCELLANEOUS	43,051.		43,051.	
FUNDRAISING	75,813.			75,813
SPECIAL EVENTS	4,341.	4,341.		
TOTALS	650,181.	30,737.	543,631.	75,813.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROVIDED FOR THE SUPPORT, CONDUCT, AND MAINTENANCE OF PERFORMANCES, PROGRAMS, AND EXHIBITS IN MUSIC, DRAMATICS, THE ARTS AND RELATED FIELDS FOR THE BENEFIT OF THE PEOPLE OF THE GREATER CANTON AREA AND ADVANCE THE PUBLIC EDUCATION THEREIN AND APRECIATION THEREOF.

FORM 990; PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	ENDING BOOK VALUE
U.S. GOV'T & AGENCY OBLIGATIONS	5,197,853.
CORPORATE BONDS	3,417,767.
COMMON STOCK	4,763,167.
PREFERRED STOCK	27,826.
TOTALS	13,406,613.

FORM 990, PART IV - INVESTMENTS - OTHER

DESCRIPTION	ENDING BOOK VALUE
PUBLICALLY TRADED LIMITED PARTNERSHIP SHARES	277,819.
TOTALS	277,819.

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

ASSET DESCRIPTION	METHOD/ CLASS	FIXED ASSET DETAIL BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	ACCUMULATED DEPRECIATION DETAIL BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
LAND		1,240,989			1,240,989				
EQUIPMENT		1,907,957	29,342.		1,937,299.	1,037,640	114,960		1,152,600
BUILDING		13,079,050.	46,621.		13,125,671.	7,292,641	334,560		7,627,201
TOTALS		16,227,996.			16,303,959.	8,330,281			8,779,801

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE
PREPAID EXPENSES	3,918.
ACCRUED INTEREST & DIVIDEND	116,528.
TOTALS	120,446.

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

DESCRIPTION	AMOUNT
REIMBURSEMENT OF SHARED OPERATING EXPENSES	268,970.
RENTAL EXPENSES	-8,630.
TOTAL	260,340.

FORM 990; PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

DESCRIPTION	AMOUNT
REIMBURSEMENT OF SHARED OPERATING EXPENSES	268,970.
RENTAL EXPENSES	-8,630.
TOTAL	260,340.

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS
SHEILA MARKLEY- BLACK 2927 BRENTWOOD ROAD NW CANTON, OH 44708	TRUSTEE 2HRS/WEEK		
JANE M. TIMKEN 6559 HILLS & DALES ROAD, NW CANTON, OH 44708	SECRETARY 2HRS/WEEK		
SALLIE BALLANTINE 5351 ST. ANDREWS NW CANTON, OH 44708	TREASURER 2HRS/WEEK		
ROD J. RUBBO 2053 WINDHAM DRIVE NE N. CANTON, OH 44721	EXEC DIR 40 HRS/WK	75,000.	3,750.
MICHAEL P. GILL 4121 BRAMSHAW NW CANTON, OH 44718	CHAIRMAN 2HRS/WEEK		
CAROLE SAVASTANO 2436 BRENTWOOD NW CANTON, OH 44708	SECRETARY 2HRS/WEEK		
JOSEPH HALTER 5100 ST. ANDREWS STREET NW CANTON, OH 44708	VICE-CHAIR 2HRS/WEEK		
NANCY MCPEEK 7405 BRUSHMORE AVE. NW NORTH CANTON, OH 44720	TRUSTEE 2HRS/WEEK		

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS
JOHN WERREN 4722 GREENBRIAR SQ. NE CANTON, OH 44714	TRUSTEE 2HRS/WEEK		
HARRY C.C. MACNEALY 2705 DUNKEITH DRIVE, NW CANTON, OH 44708	TRUSTEE 2HRS/WEEK		
TIMOTHY PUTMAN 1486 ALEXANDRIA PKWY., SW CANTON, OH 44709	TRUSTEE 2HRS/WEEK		
DEAN JOLLAY 1524 CHADFORD GATE SE NORTH CANTON, OH 44709	TRUSTEE 2HRS/WEEK		
WALDEN O'DELL 1800 PERRY DR. NW CANTON, OH 44708	TRUSTEE 2HRS/WEEK		
NATE POPE 7785 CHERYL LANE NW MASSILLON, OH 44646	TRUSTEE 2HRS/WEEK		
RICHARD PRYCE 2713 RADFORD NW NORTH CANTON, OH 44720	TRUSTEE 2HRS/WEEK		
RAYMOND C. HEXAMER 1701 CADBURY NW MASSILLON, OH 44646	TRUSTEE 2HRS/WEEK		

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS
ROBERT L. LEIBENSPERGER 6849 CHILLINGSWORTH CR. NW CANTON, OH 44718	PRESIDENT 2HRS/WEEK		
STEVE POLLOCK 7973 WINDWARD TRACE CR. NW MASSILLON, OH 44646	ASST TREASURER 2HRS/WEEK		
MARY BETH RANDALL 10061 PORTAGE ST. NW CANAL FULTON, OH 44614	TRUSTEE 2HRS/WEEK		
DENNIS P. SAUNIER 3460 OVERHILL NW CANTON, OH 44718	TRUSTEE 2HRS/WEEK		
MARY TIMKEN 6551 HILLS & DALES ROAD NW CANTON, OH 44708	TRUSTEE 2HRS/WEEK		
DAVID BAKER 3062 INWOOD DR. NW MASSILLON, OH 44646	PRESIDENT 2HRS/WEEK		
DAVE JOHNSON 8459 WHITMER NE NORTH CANTON, OH 44721	PRESIDENT 2HRS/WEEK		
TONY SNYDER 323 32ND ST NW CANTON, OH 44709	PRESIDENT 2HRS/WEEK		

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS
WILLIAM STOHMENGER 2600 SIXTH ST SW CANTON, OH 44710	TRUSTEE 2HRS/WEEK		
GRAND TOTALS		75,000.	3,750.

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
93B	REIMBURSED OPERATING EXPENSES REPRESENT THE REIMBURSEMENT OF UTILITIES, HOSPITALIZATION, AND NEWSLETTER PAYMENTS INITIALLY MADE BY THE CULTURAL CENTER ON BEHALF OF THE VARIOUS EXEMPT ORGANIZATIONS IT SUPPORTS. THESE ORGANIZATIONS INCLUDE THE CANTON ART INSTITUTE, CANTON BALLET, CANTON CIVIC OPERA AND CANTON PLAYERS GUILD. THE EXPENSES REIMBURSED ARE ESSENTIAL EXPENSES FOR THE OPERATION OF THESE EXEMPT ORGANIZATIONS WHICH UTILIZE THE CULTURAL CENTER FACILITIES.

SCHEDULE D (Form 1041)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041 (or Form 5227) See the separate instructions for Form 1041 (or Form 5227)

OMB No 1545 0092

2002

Name of estate or trust

CULTURAL CENTER FOR THE ARTS

Employer identification number

34-6609771

Note *Form 5227 filers need to complete only Parts I and II*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

	(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo day yr)	(c) Date sold (mo day yr)	(d) Sales price	(e) Cost or other basis (see page 31)	(f) Gain or (Loss) (col (d) less col (e))
1						

2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2001 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss)** Combine lines 1 through 4 in column (f) Enter here and on line 14 below ▶	5	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

	(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo day yr)	(c) Date sold (mo day yr)	(d) Sales price	(e) Cost or other basis (see page 31)	(f) Gain or (Loss) (col (d) less col (e))	(g) 28% Rate Gain or (Loss) *(see instr below)
6							
	SEE STATEMENT 1			1,409,814	1,408,396	1,418	NONE

7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7		
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8		
9	Capital gain distributions	9		
10	Gain from Form 4797, Part I	10		
11	Long-term capital loss carryover Enter in both columns (f) and (g) the amount, if any, from line 14, of the 2001 Capital Loss Carryover Worksheet	11	( )	( )
12	Combine lines 6 through 11 in column (g)	12		
13	**Net long-term gain or (loss)** Combine lines 6 through 11 in column (f) Enter here and on line 15 below ▶	13	1,418	

***28% rate gain or loss** includes **all** "collectibles gains and losses" (as defined on page 31 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page 30 of the instructions)

Part III Summary of Parts I and II

			(1) Beneficiaries' (see page 32)	(2) Estate's or trust's	(3) Total
14	**Net short-term gain or (loss)** (from line 5 above)	14			
15	**Net long-term gain or (loss)**				
a	Total for year (from line 13 above)	15a			1,418
b	28% rate gain or (loss) (from line 12 above)	15b			
c	Qualified 5 - year gain	15c			
d	Unrecaptured section 1250 gain (see line 17 of the worksheet on page 33)	15d			
16	**Total net gain or (loss)** Combine lines 14 and 15a ▶	16			1,418

Note *If line 16 column (3) is a net gain, enter the gain on Form 1041 line 4 If lines 15a and 16, column (2) are net gains go to Part V and do not complete Part IV If line 16, column (3) is a net loss complete Part IV and the Capital Loss Carryover Worksheet, as necessary*

Part IV Capital Loss Limitation

17 Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of
a The loss on line 16, column (3) **or**
b $3,000

17 ( )

*If the loss on line 16 column (3) is more than $3 000, **or** if Form 1041, page 1 line 22 is a loss complete the **Capital Loss Carryover Worksheet** on page 34 of the instructions to determine your capital loss carryover*

Part V Tax Computation Using Maximum Capital Gains Rates (Complete this part **only** if both lines 15a and 16 in column (2) are gains, and Form 1041, line 22 is more than zero)

Note *If line 15b, column (2) or line 15d column (2) is more than zero complete the worksheet on page 35 of the instructions to figure the amount to enter on lines 20 and 38 below and skip all other lines below Otherwise, go to line 18*

18 Enter taxable income from Form 1041, line 22 — 18
19 Enter the **smaller** of line 15a or 16 in column (2) — 19
20 If the estate or trust is filing Form 4952, enter the amount from line 4e, otherwise, enter -0- ▶ — 20
21 Subtract line 20 from line 19 If zero or less, enter -0- — 21
22 Subtract line 21 from line 18 If zero or less, enter -0- — 22
23 Figure the tax on the amount on line 22 Use the 2002 Tax Rate Schedule on page 21 of the instructions — 23
24 Enter the **smaller** of the amount on line 18 or $1,850 — 24

If line 24 is greater than line 22, go to line 25 Otherwise, skip lines 25 through 31 and go to line 32

25 Enter the amount from line 22 — 25
26 Subtract line 25 from line 24 If zero or less, enter -0- and go to line 32 — 26
27 Enter the estate's or trust's allocable portion of qualified 5-year gain, if any, from line 15c, column (2) — 27
28 Enter the **smaller** of line 26 or line 27 — 28
29 Multiply line 28 by 8% (08) — 29
30 Subtract line 28 from line 26 — 30
31 Multiply line 30 by 10% (10) — 31

If the amounts on lines 21 and 26 are the same, skip lines 32 through 35 and go to line 36

32 Enter the **smaller** of line 18 or line 21 — 32
33 Enter the amount, if any, from line 26 — 33
34 Subtract line 33 from line 32 — 34
35 Multiply line 34 by 20% (20) — 35
36 Add lines 23, 29, 31, and 35 — 36
37 Figure the tax on the amount on line 18 Use the 2002 Tax Rate Schedule on page 21 of the instructions — 37
38 **Tax on all taxable income (including capital gains)** Enter the **smaller** of line 36 or line 37 here and on line 1a of Schedule G, Form 1041 — 38

JSA
2F1220 2 000

Schedule D Detail of Long-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Long-term Gain/Loss
CAPITAL GAINS (LOSSES) FROM SECURITIES					
UNIZAN NATIONAL BANK	VAR	VAR	494,210.	574,629.	-80,419.
KEYBANK FUND A & B	VAR	VAR	915,604.	833,767.	81,837.
TOTAL CAPITAL GAINS (LOSSES) FROM SECURITIES			1,409,814.	1,408,396.	1,418.
Totals			1,409,814.	1,408,396.	1,418