

Form **990**

# 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)

OMB No 1545-0047

# 2005

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2005 calendar year, or tax year beginning 7/01/05, and ending 6/30/06

- 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  
**THE COMMUNITY PARTNERSHIP FOR ARTS AND CULTURE**

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**TOWER PRESS, 1900 SUPERIOR AVE. 130**

City or town, state or country, and ZIP + 4  
**CLEVELAND OH 44114**

**D** Employer identification no.  
**34-1936190**

**E** Telephone number  
**216-575-0331**

**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  Yes  No
- H(c)** Are all affiliates included?  Yes  No (If "No," attach a list See instr)
- H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No
- I** Group Exemption Number
- M** Check  if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

**G** Website: **WWW.CPACBIZ.ORG**

**J** Organization type (check only one)  501(c) ( 3 )  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000 The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return Some states require a complete return.

**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **672,926**

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

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received			<b>1d</b>	<b>631,941</b>	
	<b>a</b> Direct public support	<b>1a</b>	<b>631,941</b>			
	<b>b</b> Indirect public support	<b>1b</b>				
	<b>c</b> Government contributions (grants)	<b>1c</b>				
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <u>631,941</u> noncash \$ _____ )				<b>1d</b>	<b>631,941</b>
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)				<b>2</b>	<b>22,902</b>
	<b>3</b> Membership dues and assessments				<b>3</b>	
	<b>4</b> Interest on savings and temporary cash investments				<b>4</b>	<b>18,083</b>
	<b>5</b> Dividends and interest from securities				<b>5</b>	
	<b>6a</b> Gross rents	<b>6a</b>				
	<b>b</b> Less rental expenses	<b>6b</b>				
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)				<b>6c</b>	
<b>7</b> Other investment income (describe _____ )				<b>7</b>		
<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other			
		<b>8a</b>				
		<b>8b</b>				
		<b>8c</b>				
<b>d</b> Net gain or (loss) (combine lines 8a, 8b, and 8c, columns (A) and (B))				<b>8d</b>		
<b>9</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>						
<b>a</b> Gross revenue (not including contributions reported on line 1a) of _____	<b>9a</b>					
<b>b</b> Less direct expenses other than fundraising expenses	<b>9b</b>					
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)				<b>9c</b>		
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>					
	<b>b</b> Less cost of goods sold	<b>10b</b>				
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				<b>10c</b>	
<b>11</b> Other revenue (from Part VII, line 103)				<b>11</b>		
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				<b>12</b>	<b>672,926</b>	
Expenses	<b>13</b> Program services (from line 44, column (B))			<b>13</b>	<b>603,952</b>	
	<b>14</b> Management and general (from line 44, column (C))			<b>14</b>	<b>60,632</b>	
	<b>15</b> Fundraising (from line 44, column (D))			<b>15</b>	<b>7,629</b>	
	<b>16</b> Payments to affiliates (attach schedule)			<b>16</b>		
	<b>17</b> Total expenses (add lines 16 and 44, column (A))				<b>17</b>	<b>672,213</b>
<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)				<b>18</b>	<b>713</b>	
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))				<b>19</b>	<b>559,277</b>	
<b>20</b> Other changes in net assets or fund balances (attach explanation)				<b>20</b>		
<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)				<b>21</b>	<b>559,990</b>	

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Net Assets

915

**Part II Statement of**

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 the instructions )

**Functional Expenses**

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) <b>STMT 1</b> (cash \$ <u>10,000</u> non-cash \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	22	10,000	10,000	
23	Specific assistance to individuals (attach schedule) <input type="checkbox"/>	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25	265,409	228,993	33,105
26	Other salaries and wages	26	149,728	129,185	18,676
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31	16,804	13,519	2,190
32	Legal fees	32			
33	Supplies	33			
34	Telephone	34	7,309	6,046	842
35	Postage and shipping	35	3,793	3,224	379
36	Occupancy	36	25,576	24,297	1,279
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40	7,583	5,396	2,187
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	2,625	2,494	131
43	Other expenses not covered above (itemize)				
a	<b>SEE STATEMENT 2</b>	43a	183,386	180,798	1,843
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	<b>Total functional expenses.</b> Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	672,213	603,952	60,632
					7,629

**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 the instructions.)**

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.

What is the organization's primary exempt purpose?

▶ **SEE STATEMENT 3**

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) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

**a SEE ATTACHED NARRATIVE**

(Grants and allocations \$ **10,000** ) If this amount includes foreign grants, check here ▶  **603,952**

**b**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

**c**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

**d**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

**e Other program services (attach schedule)**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

**f Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶

**603,952**

**Part IV Balance Sheets** (See the instructions.)

		(A) Beginning of year		(B) End of year	
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only					
<b>Assets</b>	45	Cash-non-interest-bearing	29,971	45	
	46	Savings and temporary cash investments	438,635	46	524,578
	47a	Accounts receivable			
	b	Less allowance for doubtful accounts		47c	
	48a	Pledges receivable			
	b	Less allowance for doubtful accounts		48c	
	49	Grants receivable	117,577	49	34,201
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a	Other notes and loans receivable (attach schedule)			
	b	Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges		53	
	54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a	Investments-land, buildings, and equipment basis			
	b	Less accumulated depreciation (attach schedule)		55c	
56	Investments-other (attach schedule)		56		
57a	Land, buildings, and equipment basis	26,248			
b	Less accumulated depreciation (attach schedule) <b>SEE STATEMENT 4</b>	21,216			
58	Other assets (describe <b>SEE STATEMENT 5</b> )	5,774	57c	5,032	
		4,482	58	6,624	
59	<b>Total assets</b> (must equal line 74) Add lines 45 through 58	596,439	59	570,435	
<b>Liabilities</b>	60	Accounts payable and accrued expenses	32,162	60	10,445
	61	Grants payable	5,000	61	
	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	<b>Total liabilities.</b> Add lines 60 through 65	37,162	66	10,445
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>				
	67	Unrestricted	295,325	67	348,479
	68	Temporarily restricted	263,952	68	211,511
	69	Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>				
	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	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	559,277	73	559,990	
74	<b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	596,439	74	570,435	





**Part VI Other Information (continued)**

		Yes	No
<b>82a</b>	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?		<b>X</b>
<b>b</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)		
	<b>82b</b>		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>X</b>	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>X</b>	
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?		<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
<b>85</b>	501(c)(4), (5), or (6) organizations <b>a</b> Were substantially all dues nondeductible by members?	N/A	
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
<b>c</b>	Dues, assessments, and similar amounts from members		
<b>d</b>	Section 162(e) lobbying and political expenditures		
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
<b>86</b>	501(c)(7) orgs Enter <b>a</b> Initiation fees and capital contributions included on line 12		
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities		
<b>87</b>	501(c)(12) orgs Enter <b>a</b> Gross income from members or shareholders		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
<b>88</b>	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		<b>X</b>
<b>89a</b>	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <b>0</b> , section 4912 <b>0</b> , section 4955 <b>0</b>		
<b>b</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		<b>X</b>
<b>c</b>	Enter Amount of tax imposed on the organization managers or disqualified persons during the year sections 4912, 4955, and 4958		<b>0</b>
<b>d</b>	Enter Amount of tax on line 89c, above, reimbursed by the organization		<b>0</b>
<b>90a</b>	List the states with which a copy of this return is filed <b>OH</b>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	<b>90b</b>	<b>5</b>
<b>91a</b>	The books are in care of <b>THOMAS SCHORGL</b> <b>1900 SUPERIOR AVE.</b> Located at <b>CLEVELAND, OH</b>	Telephone no	<b>216-575-0331</b>
		ZIP + 4	<b>44114</b>
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	No
	If "Yes," enter the name of the foreign country		<b>X</b>
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
	At any time during the calendar year, did the organization maintain an office outside of the United States?		<b>X</b>
<b>c</b>	If "Yes," enter the name of the foreign country		
<b>92</b>	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		<input type="checkbox"/>
		<b>92</b>	



**SCHEDULE A  
(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**

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

OMB No 1545-0047

**2005**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

**THE COMMUNITY PARTNERSHIP FOR ARTS AND CULTURE**

Employer identification number

**34-1936190**

**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) Comp	(d) Contrib to empl ben plans & deferred comp	(e) Expense account & other allowances
NONE				

Total number of other employees paid over \$50,000 ▶

**Part II-A 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 ▶

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions )

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over \$50,000 for other services ▶

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

	Yes	No
<p><b>1</b> 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 )</p> <p>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</p>	1	<b>X</b>
<p><b>2</b> 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 )</p>		
<b>a</b> Sale, exchange, or leasing of property?		<b>X</b>
<b>b</b> Lending of money or other extension of credit?		<b>X</b>
<b>c</b> Furnishing of goods, services, or facilities?		<b>X</b>
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	<b>X</b>	
<b>SEE PART V, FORM 990 SEE STATEMENT 7</b>		
<b>e</b> Transfer of any part of its income or assets?		<b>X</b>
<b>3a</b> Do you make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments )		<b>X</b>
<b>b</b> Do you have a section 403(b) annuity plan for your employees?	<b>X</b>	
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		<b>X</b>
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		<b>X</b>
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		<b>X</b>

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)

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

- 5**  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) Check the box that describes the type of supporting organization ►  Type 1  Type 2  Type 3

Provide the following information about the supported organizations (See page 6 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 6 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28 )	573,525	792,586	634,126	534,231	2,534,468
16 Membership fees received					0
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	15,070	4,550	5,301	6,300	31,221
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	2,783	2,834	4,470	2,943	13,030
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets			695	822	1,517
23 Total of lines 15 through 22	591,378	799,970	644,592	544,296	2,580,236
24 Line 23 minus line 17	576,308	795,420	639,291	537,996	2,549,015
25 Enter 1% of line 23	5,914	8,000	6,446	5,443	

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24	26a	0
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 2001 through 2004 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 _____		26d	
22 _____ 26b _____		26e	
e Public support (line 26c minus line 26d total)		26f	%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))			

27 Organizations described on line 12:	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year	(2004)	265,000	(2003)	355,000	(2002)	255,000	(2001)	250,000
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 11b, 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		(2004)	0	(2003)	0	(2002)	0	(2001)	0
c Add Amounts from column (e) for lines 15 _____ 16 _____		17	31,221	20		21		27c	2,565,689
d Add Line 27a total _____ and line 27b total _____			1,125,000					27d	1,125,000
e Public support (line 27c total minus line 27d total)								27e	1,440,689
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)		27f	2,580,236					27g	55.8356%
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))								27h	0.5050%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))									

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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)**

		N/A	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? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )	31		
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?  If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )	32d		
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?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h		
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) **N/A**

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
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table-		
<b>If the amount on line 40 is-</b> <b>The lobbying nontaxable amount is-</b>		
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	<b>41</b>	
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		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	

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

**4-Year Averaging Period Under Section 501(h)**

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> 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

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines through c h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines through c h.)

Yes	No	Amount
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	
	<b>X</b>	

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



## Federal Statements

## Statement 1 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions

Name Address	Date of Gift	Description of Property	Relationship to Org	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explantn
GROUNDWORKS DANCE CLEVELAND HTS., OH		NONE		2,500	\$			
DANCING WHEELS CLEVELAND, OH		NONE		2,500				
ART HOUSE CLEVELAND, OH		NONE		2,500				
INDEPENDENT PICTURE CLEVELAND, OH		NONE		2,500				
TOTAL				\$ 10,000	\$ 0	\$ 0		

**Federal Statements****Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt &amp; General</u>	<u>Fund- Raising</u>
	\$	\$	\$	\$
EXPENSES				
DIRECT PROGRAM COSTS	148,438	148,438		
INSURANCE	3,531	3,178	353	
OFFICE & MISCELLANEOUS	31,417	29,182	1,490	745
TOTAL	<u>\$ 183,386</u>	<u>\$ 180,798</u>	<u>\$ 1,843</u>	<u>\$ 745</u>

**Statement 3 - Form 990, Part III - Organization's Primary Exempt Purpose**

THE COMMUNITY PARTNERSHIP FOR ARTS AND CULTURE PROMOTES THE PUBLIC APPRECIATION OF ART AND CULTURE AND SUPPORTS COMMUNITY ARTS COUNCILS AND PUBLIC CHARITABLE ARTS AND CULTURAL ORGANIZATIONS (INCLUDING THEATERS, MUSIC, AND DANCE ORGANIZAITONS, AND VISUAL ART, MUSIC, HISTORY, AND SCIENCE MUSEUMS) IN THE STATE OF OHIO.

THE PARTNERSHIP INCREASES PUBLIC EDUCATION IN THE FIELDS OF ARTS AND CULTURE. IT ALSO FOSTERS COLLABORATIONS BETWEEN THE CULTURAL SECTOR AND PUBLIC AND PRIVATE SECTORS, THEREBY PROVIDING NEW CULTURAL OPPORTUNITIES FOR THE BENEFIT OF THE PUBLIC.

THE PARTNERSHIP COMMUNICATES AND PROMOTES TO THE PUBLIC THE REGION'S CULTURAL SECTOR PROGRAMS; PROVIDES EDUCATION AND TRAINING TO CULTURAL LEADERS TO PROMOTE BEST PRACTICES FOR THE OPERATION OF THEIR CULTURAL INSTITUTIONS; CONDUCTS RESEARCH MEASURING THE EFFECTIVENESS OF COMMUNITY CULTURAL PROGRAMS; AND CULTIVATES ARTS AND CULTURAL SUPPORT; INCLUDING THE ADMINISTRATION OF GRANTS AND FELLOWSHIPS IN SUPPORT OF ARTS AND CULTURE.

**Federal Statements****Statement 4 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
OFFICE FURNITURE AND EQUIPMENT	\$ 24,365	\$ 18,591	\$ 26,248	\$ 21,216
TOTAL	<u>\$ 24,365</u>	<u>\$ 18,591</u>	<u>\$ 26,248</u>	<u>\$ 21,216</u>

**Statement 5 - Form 990, Part IV, Line 58 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
DEPOSITS AND PREPAID EXPENSES	\$ 4,482	\$ 6,624
TOTAL	<u>\$ 4,482</u>	<u>\$ 6,624</u>

## Federal Statements

## Statement 6 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees

Name	Address	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
THOMAS SCHORGL	1900 SUPERIOR AVE.	CLEVELAND OH 44114	EXECUTIVE DI	40	157,500	18,023	0
BARBARA KEPLINGER	1900 SUPERIOR AVE.	CLEVELAND OH 44114	DIR OF OPER	40	55,685	5,011	0
MEGAN VAN VOORHIS	1900 SUPERIOR AVE.	CLEVELAND OH 44114	DIR OF RES.	40	52,251	4,724	0
DAVID ABBOTT	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
RICHARD BOGOMOLNY	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
MASUMI HAYASHI	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
PETER LAWSON JONES	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
DENNIS LAFFERTY	1900 SUPERIOR AVE.	CLEVELAND OH 44114	VICE CHAIR	1	0	0	0
STEVE MILLARD	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
STEPHANIE MORRISON-HRBEK	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TREASURER	1	0	0	0
TIM MUELLER	1900 SUPERIOR AVE.	CLEVELAND OH 44114	VICE SEC'Y	1	0	0	0
RONALD RICHARD	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
MARY SAMIDE	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
CHRISTOPHER SMEILES	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
JERRY WAREHAM	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
DANIEL P. TROY	1900 SUPERIOR AVE.	CLEVELAND OH 44114	TRUSTEE	1	0	0	0
KARIN STONE	1900 SUPERIOR AVE.	CLEVELAND OH 44114	SECRETARY	1	0	0	0

**Federal Statements****Statement 6 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)**

Name	Address	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
JOHN RYAN		1900 SUPERIOR AVE. CLEVELAND OH 44114	CHAIR	1	0	0	0
SHARON RAY		1900 SUPERIOR AVE. CLEVELAND OH 44114	TRUSTEE	1	0	0	0
DANIEL TROY		1900 SUPERIOR AVE. CLEVELAND OH 44114	TRUSTEE	1	0	0	0

**Federal Statements**

**Statement 7 - Schedule A, Part III, Line 2d - Payment of Compensation / Reimbursement of  
Exp**

Description

EXECUTIVE DIRECTOR COMPENSATION.

# Community Partnership for Arts and Culture

## List of Accomplishments – Fiscal Year 2005 – 2006

### Introduction

The Community Partnership for Arts and Culture (CPAC) works to strengthen Northeast Ohio's cultural assets. We believe that by building a better support infrastructure for the arts and culture sector, we can ensure that more residents and visitors have more frequent and more meaningful access to the region's cultural amenities. We are committed to broad and inclusive community participation from across Northeast Ohio.

**Our Vision:** We believe that arts and culture can establish Northeast Ohio as a national center for innovation, the creative workforce, economic growth and a high quality of living.

**Our Mission:** CPAC's mission is to strengthen and advance the arts and culture sector as an essential asset in building a thriving community.

**Our Guiding Principles:** In pursuing our mission and vision, we:

- Convene and provide focused leadership for the community's diverse arts and culture constituencies.
- Inform decision-making through credible and informative research that helps develop solutions for evolving community needs.
- Determine and represent the shared interests of the arts and culture sector where community priorities are set.
- Build partnerships and fill gaps to best achieve shared community goals.

In the 2005 – 2006 fiscal year, CPAC improved current programs and strengthened our services to artists and arts and culture organizations. Our success in developing, implementing, managing and evaluating CPAC's core competencies of capacity building, public policy and research has advanced our mission as detailed below.

### Capacity Building

#### ***Artist as an Entrepreneur Institute***

The Artist as an Entrepreneur Institute (AEI) is a course of study that provides artists with practical and relevant information on business fundamentals. During this reporting period, CPAC hosted two institutes in Cuyahoga County and a pilot in Lake County. A total of 64 people, residing in 5 different Northeast Ohio counties, participated in the program. Additionally, CPAC:

- Expanded AEI from 4 sessions (16 hours) to 6 sessions (24 hours);

- Expanded the course curriculum to include content in the areas of product development, product distribution, raising capital and streamlining operational processes;
- Worked closely with the entire AEI faculty (40) to improve course content;
- Conducted a focus group with alumni of AEI, representing the literary, visual and performing arts, to discuss course improvements;
- Worked with National City Creative Services to re-brand AEI marketing materials; and
- Initiated a discussion with a group of Lorain County artists and cultural organizations regarding offering a pilot AEI program in that County.

### ***CultureADD (Assess. Diagnose. Develop.)***

CultureADD is an online business practice performance assessment and diagnostic tool for arts and culture organizations interested in exploring the effectiveness of their operations. During this reporting period, CPAC:

- Completed the CultureADD pilot, a program developed to test the online tool and diagnostic methodology. CPAC provided implementation grants to participating organizations; and
- Worked with the technology firm Bennett Adelson to improve the website to include an online payment system and collect aggregate data. A two-page diagnostic tip sheet is now provided as part of an organization's assessment report.

### ***Arts Network***

CPAC is working with the Council of Smaller Enterprises (COSE) to develop and pilot the Arts Network. The Arts Network is a program designed to connect artists to a wealth of existing and newly launched business development resources. Arts Network services support the overall self-sufficiency and financial sustainability of artists. The core component of the program is a reduced-rate, benefit-enabled COSE membership for artists and artist-founded businesses, giving artists access to low-cost networking, professional development and healthcare opportunities. During this reporting period, the partners achieved the following:

- Hired an Arts Network Leader;
- Launched the Arts Network in collaboration with COSE in April 2006 and initiated a discount membership rate (\$225 per year) for new members of the Arts Network;
- Courted 11 new members and 38 existing COSE members to join the Network;
- Launched the Arts Network website ([www.cosearts.org](http://www.cosearts.org)) in April, which led to 119 individuals subscribing to the Arts Network's e-newsletter;
- Coordinated free exhibition space for 9 artists at the COSE Business After Hours in April (participants typically pay \$425 to exhibit);
- Added a page to the *COSE Update*, a newsletter that goes out to all COSE members, dedicated to the Arts Network. The page provides professional advice for working artists and profiles of COSE Arts Network members; and
- Hosted the Network's first professional development workshop, The Business of Music.

### ***Working Capital for Artists***

Acknowledging that working capital for artists is an issue, CPAC has explored various models of providing financial capital for artists. To aid in this effort, CPAC has:

- Educated lenders on the capital needs of artists;
- Integrated micro-lending research and options for artists into the AEI curriculum;
- Worked with COSE to evaluate more robust financial service options for artists; and
- Conducted research on financial incentives, low-interest loans and grant programs for owning space in an effort to increase access to working capital for artists through building financial equity in homes.

### ***Technical Assistance***

CPAC provides technical assistance to many organizations, individuals and government entities on various topics involving arts and culture and best practices. During this reporting period, CPAC provided 603.5 hours of technical assistance on 299 separate occasions. Examples of this assistance included:

- Providing the Volunteer Lawyers for the Arts with recommendations regarding development of legal seminars for both artists and attorneys;
- Presenting research to the Ohio Grantmakers Forum on strategies foundations have employed to support individual artists;
- Reviewing local public sector funding research with a number of local reporters in an effort to increase their understanding of arts funding issues;
- Working with Zygote Press to reposition a proposed location change into an opportunity to engage in comprehensive business and strategic planning.

### **Public Policy**

#### ***Cuyahoga County Arts and Culture as Economic Development Grants (ACE)***

Cuyahoga County developed the ACE grants program in 2004 in response to CPAC's significant background work that highlighted the impact arts and culture contributes to the economy. During this reporting period, CPAC managed, adjudicated and reported on the May 18, 2006, panel review process. A total of 17 organizations received \$446,787 in funding through the program.

#### ***Lake County Visitors Bureau Arts and Culture Fund***

The Lake County Board of Commissioners established the Arts and Culture Project Fund through an increase in the local bed tax in 2003. During this reporting period, at the request of the Lake County Arts and Culture Task Force, CPAC managed, adjudicated and reported on the April 4, 2006, panel review process. A total of 15 organizations received \$72,200 in funding through the program.

#### ***Cuyahoga County Cultural Roundtable***

The Cuyahoga County Cultural Roundtable is a regular meeting of 50-75 arts and culture leaders from Cuyahoga County. During this reporting period, CPAC hosted or participated in seven Roundtables. The topics included community festivals,

discussions with the candidates for Mayor of Cleveland, Hurricane Katrina relief efforts, Cuyahoga County ballot issue 18, and the Voices and Choices community discussion. A total of 197 people participated in the Roundtable meetings.

### ***Regional Arts and Cultural District (RACD)***

With the help of CPAC, Cuyahoga County established a Regional Arts and Culture District (RACD) under Section 3381 of the Ohio Revised Code. The RACD has the authority to levy taxes to support arts and culture institutions and organizations within the district. During this reporting period, CPAC:

- Joined forces with the arts and culture community and the Ohio General Assembly to expand Ohio Revised Code 3381. The revised text of the statute allows County Commissioners to bring to referendum a tobacco levy for support of arts and culture;
- Hosted five meetings with the executive directors of Cuyahoga County arts and cultural organizations to inform them about the status of various public policy issues. Twenty-nine organizations of various sizes and disciplines were represented by 35 individuals.

## **Research**

### ***Northeast Ohio Cultural Consumer Insight Project (NOCCIP)***

In partnership with the Convention and Visitors Bureau of Greater Cleveland (CVB), CPAC launched NOCCIP. This research project is designed to provide participating organizations with a better understanding of the demographic and consumption patterns of their customers. The project will also aid these organizations in examining the profiles of potential customers, both inside and outside the region, who are most likely to consume Northeast Ohio culture. This information will be used to identify target markets and increase cultural consumption. During this reporting period, CPAC:

- Conducted a site visit to Pittsburgh to meet with the Pittsburgh Cultural Trust and Elliot Marketing regarding their smART database;
- Hosted a series of meetings with arts and cultural organizations to survey interest in a Northeast Ohio study;
- Released an RFP that was awarded to Elliot Marketing Group to develop a consumer transaction database and conduct a market study;
- Issued a project prospectus to Northeast Ohio arts and culture organizations to which 14 organizations responded and 12 subsequently elected to participate.

### ***990 Research***

CPAC implemented a new research methodology to study the financial health of local arts and culture organizations over time. The organization analyzed the IRS 990 forms of 89 arts and culture organizations in Cuyahoga County and compared trends in revenue, expenses, deficits and other financial indicators between 1999 and 2003. CPAC plans to update the report on a regular basis.

### ***Arts & Culture Workforce Study***

CPAC created a baseline to track and analyze employment trends in the arts and culture sector in Cuyahoga County, using workforce data from the United States Bureau of Labor Statistics.

### ***Supporting the Undercapitalized in the Arts and Culture Sector***

CPAC conducted research and developed a report that identifies solutions to the problem of supporting undercapitalized organizations and non-501(c)3 corporations involved with arts and culture.

## **Communications**

CPAC has incorporated communication strategies across all core competency areas to ensure that the importance of our work and value of arts and culture is shared with the broader community. As a result of the work mentioned above and other achievements of the Northeast Ohio arts community, CPAC has witnessed broad media coverage during this fiscal reporting period. CPAC was cited or quoted in 20 print articles, including:

- "COSE is sold on arts as business", *The Plain Dealer*, December 2005. *The Plain Dealer* announced the arrival of the COSE Arts Network. The article specified benefits of becoming an Arts Network member and also announced the program's Arts Network Leader.
- "Starving Artists No More", *Cleveland Jewish News*, January 2006. The cover story covered CPAC's Artist as an Entrepreneur Institute alumni and how they are now finding success in their entrepreneurial endeavors.
- "Arts, vouchers win, smokers lose in budget", *The Plain Dealer*, March 2006. The article announced the approval of the budget correction bill that would allow Cuyahoga County to ask voters to impose a cigarette tax of up to 30 cents per pack to support arts and cultural activities.
- "Commissioners eyeing arts tax for ballot", *The Plain Dealer*, May 2006. The story expressed the Cuyahoga County Commissioners' varying degrees of support for a cigarette tax to support arts and culture.

Form **8868**

**Application for Extension of Time . File an Exempt Organization Return**

OMB No 1545-1709

(Rev December 2004)

Department of the Treasury Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

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

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

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

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

**Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers) However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile)

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization <b>THE COMMUNITY PARTNERSHIP FOR ARTS AND CULTURE</b>	Employer identification number <b>34-1936190</b>
	Number, street, and room or suite no. If a P O. box, see instructions. <b>TOWER PRESS, 1900 SUPERIOR AVE. 130</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>CLEVELAND OH 44114</b>	

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

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

• The books are in the care of ▶ **THOMAS SCHORGL**

Telephone No ▶ **216-575-0331** FAX No ▶

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

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until **2/15/07**, to file the exempt organization return for the organization named above The extension is for the organization's return for  
▶  calendar year or  
▶  tax year beginning **7/01/05**, and ending **6/30/06**

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

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

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

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

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev 12-2004)

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box



Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

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

Form with fields: Name of Exempt Organization (THE COMMUNITY PARTNERSHIP FOR ARTS AND CULTURE), Employer identification number (34-1936190), Address (TOWER PRESS, 1900 SUPERIOR AVE. 130 CLEVELAND OH 44114)

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

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

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

The books are in the care of THOMAS SCHORGL

Telephone No. 216-575-0331 FAX No.

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



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

- 4 I request an additional 3-month extension of time until 5/15/07.
5 For calendar year, or other tax year beginning 7/01/05, and ending 6/30/06
6 If this tax year is for less than 12 months, check reason: Initial return, Final return, Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS REQUESTED TO GATHER INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN.

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions
8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868
8c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions

Signature and Verification

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

Signature [Handwritten Signature] Title CPA Date 2/12/07

Notice to Applicant-To Be Completed by the IRS

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

Director Date

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

Form with fields: Name (H & J CERTIFIED PUBLIC ACCOUNTANTS, INC.), Address (37131 EUCLID AVENUE WILLOUGHBY OH 44094)