

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at **www.irs.gov** for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
New Media Arts, Inc.			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
PO Box 178226		27-2500171	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
San Diego, CA 92117		12	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone: 858-571-0246	
a Name: Judith Adele Combs		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website: http://www.newmediaarts.org			
b Organization's email: (optional) new.media.arts.org@gmail.com			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		01 / 21 / 2010	
12 Were you formed under the laws of a foreign country ? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1** Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. ☒ **Yes** ☐ **No**
See attached.
- 2** Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. ☐ **Yes** ☒ **No**
- 3** Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- 4a** Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- b** Have you been funded? If "No," explain how you are formed without anything of value placed in trust. ☐ **Yes** ☐ **No**
- 5** Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. ☒ **Yes** ☐ **No**
See attached.

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1** Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Article II, Article IVA ☒
- 2a** Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- 2b** If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Article V
- 2c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities See statement attached.

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a** List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
See attached			

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
none			

- c** List the names, names of businesses, and mailing addresses of your five highest compensated **independent contractors** that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
none			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. **See statement attached.** ☒ **Yes** ☐ **No**

- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☐ **Yes** ☒ **No**

- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ **Yes** ☒ **No**

- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties. **See statement attached.**

- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☐ **Yes** ☒ **No**

- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ **Yes** ☐ **No**
b Do you or will you approve compensation arrangements in advance of paying compensation? ☒ **Yes** ☐ **No**
c Do you or will you document in writing the date and terms of approved compensation arrangements? ☒ **Yes** ☐ **No**

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d** Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ **Yes** ☐ **No**
- e** Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ **Yes** ☐ **No**
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ **Yes** ☐ **No**
- g** If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

- 5a** Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. ☒ **Yes** ☐ **No**

b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

See Bylaws attached

c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ **Yes** ☒ **No**
- b** Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ **Yes** ☒ **No**

- 7a** Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☒ **Yes** ☐ **No**
See statement attached.
See Compensation Policy attached.
- b** Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ **Yes** ☒ **No**

- 8a** Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ **Yes** ☒ **No**
- b** Describe any written or oral arrangements that you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

- 9a** Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ **Yes** ☒ **No**

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** Describe any written or oral arrangements you made or intend to make.
- c** Identify with whom you have or will have such arrangements. See Part V statement attached
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f** Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1a** In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. See Part VI statement attached ☒ Yes ☐ No
- b** In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. ☒ Yes ☐ No
- 2** Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. ☐ Yes ☒ No
- 3** Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ☐ Yes ☒ No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1** Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. ☐ Yes ☒ No
- 2** Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. ☐ Yes ☒ No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1** Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. ☐ Yes ☒ No
- 2a** Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. ☐ Yes ☒ No
- b** Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. ☐ Yes ☒ No
- 3a** Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. ☐ Yes ☒ No
- b** Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such arrangements. ☐ Yes ☒ No
- c** List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) ☒ **Yes** ☐ **No**

☐ mail solicitations

☐ email solicitations

☒ personal solicitations

☐ vehicle, boat, plane, or similar donations

☒ foundation grant solicitations

☐ phone solicitations

☒ accept donations on your website

☐ receive donations from another organization's website

☒ government grant solicitations

☐ Other

Attach a description of each fundraising program. **See statement attached.**

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☐ **Yes** ☒ **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☐ **Yes** ☒ **No**

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you. **See statement attached.**

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ **Yes** ☒ **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. ☐ **Yes** ☒ **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. ☐ **Yes** ☒ **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. ☐ **Yes** ☒ **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. ☐ **Yes** ☒ **No**

b Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☒ **Yes** ☐ **No** **see stmnt attached**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. **See statement attached.** ☒ **Yes** ☐ **No**
-
- 12a** Do you or will you operate in a **foreign country** or **countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. **See statement attached.** ☒ **Yes** ☐ **No**
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. ☐ **Yes** ☒ **No**
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. ☐ **Yes** ☐ **No**
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form. ☐ **Yes** ☐ **No**
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. ☐ **Yes** ☐ **No**
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. ☐ **Yes** ☒ **No**
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. ☐ **Yes** ☐ **No**
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ **Yes** ☐ **No**
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ **Yes** ☐ **No**
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. ☐ **Yes** ☐ **No**

Part VIII Your Specific Activities (Continued)

- | | | | |
|-----------|--|------------------------------|--|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From To	(b) From To	(c) From To	(d) From To		
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	SEE	ATTACHED	SCHEDULE			
	2 Membership fees received						
	3 Gross investment income						
	4 Net unrelated business income						
	5 Taxes levied for your benefit						
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)						
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)						
	8 Total of lines 1 through 7						
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)						
	10 Total of lines 8 and 9						
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)						
	12 Unusual grants						
	13 Total Revenue Add lines 10 through 12						
Expenses	14 Fundraising expenses						
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)						
	16 Disbursements to or for the benefit of members (attach an itemized list)						
	17 Compensation of officers, directors, and trustees						
	18 Other salaries and wages						
	19 Interest expense						
	20 Occupancy (rent, utilities, etc.)						
	21 Depreciation and depletion						
	22 Professional fees						
	23 Any expense not otherwise classified, such as program services (attach itemized list)	see attached					
	24 Total Expenses Add lines 14 through 23						

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**Year End: **2010**

Assets			(Whole dollars)
1	Cash	1	0
2	Accounts receivable, net	2	0
3	Inventories	3	0
4	Bonds and notes receivable (attach an itemized list)	4	0
5	Corporate stocks (attach an itemized list)	5	0
6	Loans receivable (attach an itemized list)	6	0
7	Other investments (attach an itemized list)	7	0
8	Depreciable and depletable assets (attach an itemized list)	8	0
9	Land	9	0
10	Other assets (attach an itemized list)	10	0
11	Total Assets (add lines 1 through 10)	11	0
Liabilities			
12	Accounts payable	12	0
13	Contributions, gifts, grants, etc. payable	13	0
14	Mortgages and notes payable (attach an itemized list)	14	0
15	Other liabilities (attach an itemized list)	15	0
16	Total Liabilities (add lines 12 through 15)	16	0
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	0
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18	0
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☐ Yes ☒ No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status (Continued)

- e** 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f** 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g** 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☐
- h** 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☒
- i** A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐
- 6** If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.
- a Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling. ☐

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

(Signature of Officer, Director, Trustee, or other authorized official)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☒
- (i) (a)** Enter 2% of line 8, column (e) on Part IX-A, Statement of Revenues and Expenses. 724
- (b)** Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐ See list attached
- (ii) (a)** For each year amounts are included on lines 1, 2, and 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☒
- (b)** For each year amounts are included on line 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A, Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☒

- 7** Did you receive any unusual grants during any of the years shown on Part IX-A, Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☐ Yes ☒ No

If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).

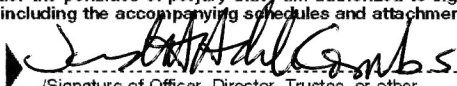
If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).

2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change). ☒

3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change). ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here


(Signature of Officer, Director, Trustee, or other
authorized official)

Judith Adele Combs

(Type or print name of signer)

(Date)

Financial Director

(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Form **1023** (Rev. 6-2006)

New Media Arts, Inc. 27-2500171

Form 1023 Part IV - Narrative Descriptions of Your Activities**What is the activity?**

We have developed, and are continuing to develop literary, educational and charitable projects on the internet, live internet streaming and video, and in 3-D graphical user interfaces, specifically to enrich online community life by preserving traditional arts and crafts, creating innovative literary and theatrical works, and maintain an organizational structure that will enable our communities of volunteers from different projects to collaborate with each other and share resources.

These are three projects ongoing now:

Antique Pattern Library <http://www.antiquepatternlibrary.org/>,

The purpose of this library, which started in 2000 as a email needlework pattern exchange, is to preserve the knowledge of handcrafts, particularly publications in the public domain that are not available at public libraries. These publications tend to have illustrations critical to the understanding of the crafts, and are therefore more difficult and expensive to process and store digitally than text-only documents that are available at other free libraries. These scans of rare books are available at our website for free to anyone who wants to use them, under Creative Commons licensing. We have about fifty book donors and other volunteers, who donate book scans, website hosting, image storage and bandwidth, and who volunteer time scanning, photo editing, filing and cataloguing. We also have an enthusiastic users group at <http://groups.yahoo.com/group/antiquepatternlibrary/> with over 3000 members. All of the donations to date have been in-kind. Future planning includes solicitation at the website and users group for cash donations to help cover webhosting, graphical editing and bandwidth costs, and grant applications for the same purpose, so that we can upload and maintain much larger collections. The books themselves are in private collections worldwide; the library has no plans to acquire physical assets or create monetary value in the intangible property.

AnonLiterary magazine

<http://anonliterary.blogspot.com>

<http://maps.secondlife.com/secondlife/Cookie/219/186/21>

The specific aim of AnonLiterary is to promote freedom of speech and freedom of expression with high literary, artistic and publishing standards, supporting the efforts of writers groups and artists in online communities. AnonLiterary published

Part IV, cont

a monthly magazine online between February 2008 and June 2009 and now publishes occasional collections as resources and volunteer time become available. The magazine is free; resources have come from in-kind donations, such as leased simulator 3-D graphical interface locations and storage space, website storage space and very small donations of virtual world script from among a readership of an estimated 1000 individuals. Magazine distribution has been continuous and archived issues are downloaded frequently. About fifty writers and artists have contributed material to publish. Future planning includes grant applications so we can pay a permanent part-time editor and start publishing regularly again, pay the writers and artists, pay for web host storage space, and lease virtual space and bandwidth for the online and virtual world editions of the issues.

Avatar Repertory Theater (A.R.T)

<http://www.avrepththeater.com/>

<http://avatarrepertorytheater.blogspot.com/>

<http://maps.secondlife.com/secondlife/Cookie/194/194/21>

A.R.T.'s purpose is to create virtual reality theater with high literary, artistic and technical standards, for charitable, literary and educational purposes. Starting in 2008, A.R.T. has produced a variety of live immersive and online streamed virtual theatrical and video productions, including Shakespeare's "The Tempest", Howard Barker's "13 Objects" as part of the 21For21 International Barker Festival in October 2009, and original plays and community and educational events, including a weekly event of experimental virtual theater, where we test and demonstrate technical, graphical and acting techniques for this media, in a seminar-like environment for between ten and fifty viewers at a time. The core troupe consists of 18 actors and production people - current and retired professional performers, current and retired university professors in a variety of disciplines (theater, literature, architecture, science and technology), actors and directors with extensive community theater experience, artists, programmers and students. We have recently created an adjunct group to include a wider range of people interested in online community theater and education. We are supported by in-kind donations of leased simulator 3-D graphical interface grid and storage space, website storage space, ticket sales in the form of virtual world script, and other in-kind donations from our audience base of an estimated 1000 individuals. Future planning includes productions of more Shakespeare, Greek tragedy, and original works. We intend to apply for grants and solicit donations at our websites so we can pay for royalties to perform modern classics, and pay directors, performers and production people, administrative, organizational costs, simulator leasing and website hosting.

Part IV, cont

The activities of the projects are carried out by the Board of Directors, and by volunteers organized by members of the Board. See description below in Part V.

The activities are conducted throughout the year. Antique Pattern Library (see above) is online continuously. AnonLiterary magazine (see above) publishes as funding, literary and artistic materials, and volunteer time becomes available, and makes past issues available at several media venues continuously. Avatar Repertory Theater schedules a season each year that runs approximately September through June, with weekly events and seminars throughout the year, along with archives of streamed performances that are available online continuously.

The organization's delivery and support base is worldwide. Antique Pattern Library's donors and volunteers are from the Americas, Europe, and Asia, and the library users are also from all over the world. AnonLiterary magazine's editors, writers and artists are from Europe and most of the English speaking nations, as are its readers. Avatar Repertory Theater troupe members are from California, Montana, Utah, Minnesota, Illinois, New York, Maryland, Washington, Ottawa, British Columbia, England, Australia and New Zealand, and our audience is from through the English-speaking world.

Our activities support our charitable, educational and literary purposes by

1. Antique Pattern Library - Providing information at the website and in the discussion group to disseminates and discuss handcraft traditions and techniques.
2. AnonLiterary magazine - Defending First Amendment rights and Article 19 (Universal Declaration of Human Rights) while supporting online literary communities.
3. Avatar Repertory Theater – Providing literary dramatic works and educational activities online.

At the present time, all of the Directors are volunteering part time to the organization. We anticipate that our allocation of time within that will be as follows:

25%: Administrative, fundraising and marketing, including updating websites, processing donations, coordinating equipment and resources related to activities.

65%: Organizing volunteers, preparation of literary, educational and charitable materials, media presentations of these materials.

10%: Research and development – developing uses of new technologies for presenting and preserving our project activities.

Part IV, cont.

Our operations have been funded from in-kind donations from individuals. We anticipate applying for and receiving contributions from nonprofit organizations, government agencies, and corporations.

We operate under various descriptive names, for each project or project group (see above:

Antique Pattern Library
AnonLiterary magazine
Avatar Repertory Theater
Avatar Community Theater

New Media Arts, Inc. 27-2500171

Part V – Compensation and Other Financial Arrangements with Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a. List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position.

At the present time, we do not have funding to pay any officers or directors. We may pay some individuals for special skills, at market rates, if funding becomes available, and the tasks undertaken can best be provided by those individuals.

Bob Shurley	Chair	P.O. Box 178226, San Diego, CA 92117	\$0
Portia Pirnia	Co-Chair	P.O. Box 178226, San Diego, CA 92117	\$0
Kevin Lee	Secretary	P.O. Box 178226, San Diego, CA 92117	\$0
Iain McCracken	Technical Director	P.O. Box 178226, San Diego, CA 92117	\$0
Judith Adele Combs	Treasurer	P.O. Box 178226, San Diego, CA 92117	\$0
Sytske Wijnsma	Director	P.O. Box 178226, San Diego, CA 92117	\$0
Michelle Fowler	Director	P.O. Box 178226, San Diego, CA 92117	\$0

2a. Are any of your officers, directors, or trustees related to each other through family or business relationships? If "Yes," identify the individuals and explain the relationship.

Yes – Judith Adele Combs and Portia Pirnia are mother and daughter.

3a. For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

- **Bob Shurley** – Chair – 10 hours per month. Expertise in business, information technology, audio engineering and broadcasting. Experience in non-profit organizations. Duties of the Chair are defined in New Media Art, Inc.'s Bylaws, Articles III (3)(a), IV(1), V(2) and V(3)
- **Portia Pirnia** – Co-Chair – 5 hours per month. Expertise in grant applications for non-profit organizations and government agencies, curator and art historian, French and Italian translator. Duties of the Co-Chair are defined in New Media Art Inc.'s Bylaws, Article III(b), IV(1), IV(4)
- **Kevin Lee** – Secretary/Communications Director – 10 hours per month. Expertise in government agencies and nonprofit organizations, community theater and publicity. Duties of the Secretary/Communications Director are defined in New Media Art Inc.'s Bylaws, Article III(3)(c).

Part V, cont

- **Iain McCracken** – Technical Director – 10 hours per month. Expertise in information technology platforms, computer languages, experience in publishing. The duties of the Technical Director are defined in New Media Art Inc.'s Bylaws, Articles III(3)(e) and IV(3).
- **Judith Adele Combs** – Treasurer/Finance Director – 80 hours per month. Certified Public Accountant with experience in fund accounting and compliance for nonprofit organizations, experience in professional theater performance and organization, graphical artist. The duties of the Treasurer/Finance Director are defined in New Media Arts, Inc.'s Bylaws, Articles III(3)(d) and IV(2).
- **Sytske Wijnsma** – Director – 10 hours per month. Expertise in programming, and the collection, maintenance, curating and scanning of antique book collections.
- **Michelle Fowler** – Director – 10 hours per month. Experience in online and virtual world theater productions, publicity and administration.

5a. Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy provided in Appendix A of Form 1023 instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board.

- Yes. Please refer to Article VII of our Bylaws. The Bylaws were adopted by the Board of Directors on May 28, 2010.

7a. Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine that you pay no more than fair market value. Attach copies of any written contracts or other agreements relating to such purchases.

- Yes. Bob Shurley, Kevin Lee, Iain McCracken, Judith Adele Combs, and Michelle Fowler are performers, designers, producers and technical staff of the theatrical productions that are one of the projects of the company. As funds become available we plan to pay them at the same rates as the other performers and production staff of the theater company, and at no more than prevailing market rates for the services rendered. Judith Adele Combs is a Certified Public Accountant and will be paid at market rates for accounting services to the company as funds become available. Portia Pirnia is a grant writer, translator and art historian, and may be paid for those services, as needed to the company, at market rates. Judith Adele Combs is a graphics designer who has photo edited most of the book scans

Part V, cont.

published by Antique Pattern library, and may be compensated if funds become available, at the same terms we pay any graphics editors for the library . Our Compensation Committee will determine market rates by using published surveys normally used for this purpose, and determine the best possible individual for the job, inside or outside the organization. Any director or officer will recuse him or herself from any vote affecting his or her own compensation or job eligibility. At this time we have no contracts or agreements, written or verbal, with any Director or Officer.

New Media Arts, Inc. 27-2500171

Part VI – Your Members and Other Individuals and Organizations That Receive Benefits from You

1a. In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If “Yes,” describe each program that provides goods, services, or funds to individuals.

- We provide:
 - o Scans of books at <http://www.antiquepatternlibrary.org> to anyone who wants to use them, individuals and organizations.
 - o Community discussions of traditional and antique crafts at <http://groups.yahoo.com/group/antiquepatternlibrary/> where anyone may join and participate (except for commercial solicitors and spammers)
 - o Free and low cost literary, educational and live virtual theater productions to individuals. Information available at:
<http://www.avreptheater.com/>
<http://avatarrepertorytheater.blogspot.com/>
<http://maps.secondlife.com/secondlife/Cookie/194/194/21>
 - o Literary and art works at for free to individuals or organizations at
<http://anonliterary.blogspot.com>
<http://maps.secondlife.com/secondlife/Cookie/219/186/21>

New Media Arts, Inc. 27-2500171

Part VIII – Your Specific Activities

4a. Do you or will you undertake fundraising? If “Yes,” check all the fundraising programs you do or will conduct. Attach a description of each fundraising program.

We plan to solicit for donations at our websites and other online locations:

<http://www.newmediaarts.org>

<http://www.antiquepatternlibrary.org/>

<http://groups.yahoo.com/group/antiquepatternlibrary/>

<http://anonliterary.blogspot.com>

<http://maps.secondlife.com/secondlife/Cookie/219/186/21>

<http://www.avreptheater.com/>

<http://avatarrepertorytheater.blogspot.com/>

<http://maps.secondlife.com/secondlife/Cookie/194/194/21>

We will continue to solicit for the webhosting, storage space, bandwidth, simulator use, book scans and other literary works that are already donated by many individuals. We plan to accept currency donations from audience members and individuals who have downloaded or accessed publications, or who have come to our performances. We will charge admission to some of the theatrical productions. We also intend to apply for foundation, government and corporation grants to continue and expand our charitable, educational, and literary purposes.

4d. List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

- All of our fundraising will be on the internet. All of the bank accounts and webhosting are or will be in California. We will only fundraise for our own organization. We have no plans to use another organization to raise funds for us.

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If “Yes,” explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.

1. We store and disseminate literary and artworks through scans of books at <http://www.AntiquePatternLibrary.org>. The original works are in the public

Part VIII, cont

domain, and the rights to the scans themselves are held by the donors of the scans. We provide them to the public under Creative Commons licensing.

2. We publish literary and artworks in AnonLiterary magazine at

<http://anonliterary.blogspot.com> and

<http://maps.secondlife.com/secondlife/Cookie/219/186/21>

The writers and artists retain copyright of their works, and we retain ownership of any remaining copyright. We do not charge for these works.

3. We perform literary, art and musical works in Avatar Repertory Theater. The developers of the components of these works retain the copyrights to them. We charge admission to some of the performances, but do not plan to sell the rights to the intellectual properties for them.

11 Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution.

We will accept contributions of intellectual property such as copyrights, works of music or art for use in the library, literary magazine, or theatrical performances. Works contributed for use in Antique Pattern Library are only accepted if we may distribute them under Creative Commons licensing, for free. Donor conditions for literary or artworks contributed for use in AnonLiterary magazine are generally in the nature of instructions as to layout and attribution, and we do not allow any other restrictions. Restrictions on literary or artworks contributed to Avatar Repertory Theater are in the nature of author's copyright restrictions on where or how we perform the works, in the normal course of theatrical productions.

12b Name the foreign countries and regions within the countries in which you operate.

12c Describe your operations in each country and region in which you operate.

12d Describe how your operations in each country and region further your exempt purposes.

We operate on the internet and in 3D graphical platforms on the internet. Our base of activities is in California (banking, postal location, agent for service of process, webhosting). Our directors are physically located in the United States,

Part VIII, cont.

Canada and the Netherlands. Our volunteers are from all over the world, as are the users of our services. Please see Part VIII (10) above

New Media Arts, Inc. 27-2500171 Part IX Financial data						
Statement of Revenue and Expenses						
	Current yr	4 years prior				
Type of revenue or expense	1/01-2010 to 5-31-2010	2009	2008	2007	2006	Total
1 Gifts, grants, and contributions received	6790	8778	3014	4030	13577	36189
2 Membership fees received	0	0	0	0	0	0
3 Gross investment income	0	0	0	0	0	0
4 Net unrelated business income	0	0	0	0	0	0
5 Taxes levied for your benefit	0	0	0	0	0	0
6 Value of services or facilities furnished by a governmental unit without charge	0	0	0	0	0	0
7 Any revenue not otherwise listed above or in lines 9-12	0	0	0	0	0	0
8 Total of lines 1-7	6790	8778	3014	4030	13577	36189
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes	555	558	0	0	0	1113
10 Total of lines 8 and 9	7345	9336	3014	4030	13577	37302
11 Net gain or loss on sale of capital assets	0	0	0	0	0	0
12 Unusual grants	0	0	0	0	0	0
13 Total revenue - Add lines 10-12	7345	9336	3014	4030	13577	37302
14 Fundraising expenses	0	0	0	0	0	
15 Contributions, gifts, grants and similar amounts paid out	0	0	0	0	0	
16 Disbursements to or for the benefit of members	0	0	0	0	0	
17 Compensation of officers, directors and trustees	0	0	0	0	0	
18 Other salaries and wages	0	0	0	0	0	
19 Interest expense	0	0	0	0	0	
20 Occupancy (rent, utilities, etc.)	0	0	0	0	0	
21 Depreciation and depletion	0	0	0	0	0	
22 Professional fees	0	0	0	0	0	
23 Any expense not otherwise classified, such as program services (see attached itemized list)	7,345	9,336	3,014	4,030	13,577	
24 Total Expenses - add lines 14-23	7,345	9,336	3,014	4,030	13,577	
Note: all amounts shown are FMV of in-kind contributions.						

New Media Arts, Inc. 27-2500171 Part IX Financial data					
Part IX line 23 Any expense not otherwise classified - itemized list					
	Current yr	4 years prior			
	1/01-2010 to 5-31-2010	2009	2008	2007	2006
Program service costs:					
Library services	5,400	6,400	1,800	4,000	13,400
Webhosting	252	10	280		173
Software licenses & fees	205		18	30	
Simulator usage and fees	1,392	2,926	916		
Total program services	7,249	9,336	3,014	4,030	13,573
Other expenses:					
Postal services, shipping	32				4
Supplies	14				
Filing fees	50				
	96	0	0	0	4
Total to line 23	7,345	9,336	3,014	4,030	13,577
Note: All amounts shown are FMV of in-kind contributions.					

New Media Arts, Inc. 27-2500171

X

Part ~~WNA~~ – Public Charity Status**b(i)(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount.****In-kind contributions:**

Paul C. Combs, Jr.	\$1156
Selby Evans	\$2300
Sytske Wijnsma	\$7000
Bobbie Demmer	\$1200
On-line Digital Archive of Documents on Weaving and Related Topics	\$2500
Dindi Gelfi	\$ 900
Jeannette S. Harris	\$ 800
Judith Adele Combs	\$3900
Luann Pfost	\$1300
Public Domain Tatting Archive	\$2200