



# FCA NEWSLETTER

www.fcacalgary.ca

NOVEMBER 2003

**“Creativity is so delicate a flower that praise tends to make it bloom while discouragement often nips it at the bud.” Alex Osborn**

## Donations of Artwork - Pros and Cons Clarified

### Coming Events

- *Program for November - Angelique Gillespie*
- *Strathcona - Christie, Jury November 24, 2003*
- *Winter Frost - Strathcona Christie Exhibition December 6, 2003*

**Robert H. McMurray, F.C.A., A.F.C.A.** An artist who donates his/her artwork to a registered charitable organization has some interesting options under the income tax rules and regulations and these are very often misunderstood. The first important step is that the artist must be satisfied that the charity warrants this support because, assuming the artwork is saleable, it is just the same as giving cash. In some cases it may be easier to make a smaller cash donation, sell the artwork and retain the proceeds.

taxpayers in that they can set that amount anywhere between zero and fair market value. The greatest benefit of this option is derived if the artist is in the lowest of four tax brackets and the benefit decreases as the bracket increases. The following example shows the benefit to a single artist living in B. C. with a part time job earning \$28,000 and a break even on art income in the year 2002 and who donates an artwork with a gallery price or fair market value of \$2,000:

\$2,000 is calculated at the high rate of 41.5% decreasing tax by \$830. The result is a net tax decrease of \$410 which makes the exercise well worth the effort.

Please note that the additional income of \$2,000 will increase RRSP contribution room. It will also require the payment of \$188 into the Canada Pension Plan for future benefits. This payment will be deducted from the tax reduction leaving a net improvement of \$222 for the taxpayer.

If the charity warrants support there may be an income tax advantage available to the artist upon donating the artwork. For tax purposes there are two transactions that occur at the time of making the donation. Firstly, there is a deemed sale of the work and secondly there is a donation made to the charity. Both transactions must be reported as the same amount.

However, artists have an option that is not available to normal

1	Without Donation	Taxable Income	\$28,000
		Income Tax	\$4,204
2	With Donation	Taxable Income	\$30,000
		Income Tax	\$3,794
3	Reduction in Tax		\$410

The reason that there is a net tax reduction is that the additional income of \$2,000 is taxed at the low rate of 21% increasing tax by \$420 whereas the donation credit on

Robert H. McMurray, F.C.A., A.F.C.A. - Chartered Accountant working with artists and income taxes. Contact at 604 576 9121 or [mcmurray@mrhw.com](mailto:mcmurray@mrhw.com)

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## FCA Executive - 2003/2004

Position	Name	Phone	E-Mail Address
President	Neil Locke	(403) 277-0561	nblocke@shaw.ca
1 <sup>st</sup> Vice President	Natalie Kurzuk	(403) 254-6697	nakurzuk@telusplanet.net
2 <sup>nd</sup> Vice President	Lorna Hannett	(403) 637 2454	lorna12@telusplanet.net
Secretary	Karen Aulik-Now	(403) 2771586	mtnpropt@telusplanet.net
Treasurer	Kathleen McCombie	(403) 288-4783	kmmccombie@yahoo.ca
Past President	Marg Stevens	(403) 932-6383	stevenss@telusplanet.net

## Profile - Dena Hohloch

### Dena Hohloch - Artist & Rancher.



Dena divides her time between her home in Medicine Hat and her ranch in the beautiful Cypress Hills area of Alberta. She is a third generation

cattle rancher. She was born and raised on the family cattle ranch. Dena paints and draws the west. Ranch life, western subjects, wild animals, native people, landscapes, historical paintings and more. Dena is familiar with ranching as she has been involved with it most of her life.

Over the years Dena has been in many juried art shows. Including "Stampede Art Shows" where she has received "Best of Show" awards numerous times. Her art has been in the Medicine Hat Museum and Art Gallery juried shows, the Brooks, Alberta College Art Landmark juried shows as well as the Medicine Hat Cultural College Art Centre juried shows. Dena has donated art for the Medicine Hat College fund raiser show and to the Muttart Art Gallery

Show in Calgary.

Dena was in a two person show in July 2002 at the Medicine Hat Cultural Art Gallery Centre. Dena was invited to have her art in the present art show that is on now to celebrate the 20th Anniversary of the Centre this fall. Dena has been a member of the Federation of Canadian Artists for close to 20 years. Dena is an active member. One of Dena's paintings was printed in "Art of the West" Magazine, February/March 2003 issue.

Dena prefers to work in oil, pencil, ink, coloured pencil and acrylic. Dena attended an Art School in Victoria, B.C. In the 80's Dena studied under the late English Instructor Harold Smith and with Art Instruction Ins. Min., U.S.A. and with numerous art instructors in Calgary.

## News - Notices - Opportunities

**The Artists in Residence Program, Num-Ti-Jah Lodge** at *Simpson's*. Num-Ti-Jah Lodge is an ongoing project offered to inspiring artists alike.

Artists are encouraged to submit their proposals to the Lodge, please do not send original pieces of work. Attach a copy of your most recent curriculum vitae, along with references. Should interests be mutual, the Lodge will contact you and arrangements can be made for you to visit. If you are interested in this opportunity please contact them at (403) 287-9936, fax at (403) 703-5220. You can view their website at [www.num-ti-jah.com](http://www.num-ti-jah.com). Address, Box 39 Lake Louise, AB T0L 1E0

Timothy G. Whyte, Managing Director

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**Membership Dues** - The 2004 Membership renewals are due December 31, 2003 please send your dues to Dianne Middleton before the December deadline.

Members must be in good standing to submit pieces for jurying, those that have not paid their dues before the February jury will not be able to submit pieces for jurying.

Members must be in good standing to jury.

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**Phyllis Ljuden-Elderkin, SFCA, CSPWC, ASA** - "Christmas Eve Descending" (acrylic on moose hide) juried into ASA, Alberta Society of Artists, Provincial Show. "Inspired by the Landscape" at the Leighton Centre,

Calgary area. April-May 2003

"Walk with Me" (watercolor) juried into the Calgary Stampede Western Art Auction, July 2003.

"Last Stop" and "Alberta Afternoon #2" juried into ASA, Alberta Society of Artists, Artwalk Provincial Show, September 2003, Calgary AB, City Hall.

"The Light House" juried into CSPWC, Canadian Society of Painters in Water Colors International Exhibition. "Open Water" 2003, Toronto, Ontario, and winner of the Dorothy J. Corson Award.

"She is My Sunshine" juried into NEWS, the North East Watercolor Society International Exhibition 2003..October/November 2003, CT, USA.

## Fun and Social at the November Meeting



November is our last meeting until January so we hope you can join us for a social and gift exchange. Please bring a goodie or snack of your choice and a wrapped gift about \$10.00 in value. We'll celebrate a great year and get a chance to have some fun and visit with all our friends.



**Come out and join us.**

## FCA General Meeting, October 21, 2003 - Minutes

### Approval of Minutes of September 16, 2003:

Diane Knight motioned to approve the minutes; Dorothy Barraclough seconded. All approved.

### Treasurer's Report:

No report this month. Arrival notice was given of our new treasurer, Kathleen McCombie and she was voted in during the last executive meeting.

### Committee Change in Structure:

Lorna Dockstader will be stepping down as Liaison to National. Neil Locke and Jean Pederson will be absorbing this position. The president in the past has become a direct link to National and Jean is now 2<sup>nd</sup> Vice President of FCA National. Thank you to Lorna for her service as Liaison.

### Strathcona-Christie Show

Natalie will bring forward information at the next meeting. A request went out for more member participation.

### Invitation from Num-Ti-Jah Lodge

Members were informed of an invitation extended to FCA Calgary artists by the Manager, Lee O'Donnell of Num-Ti-Jah Lodge at Bow Lake for an artist in residence program.

### Workshops:

Members were asked for comments on the Michael O'Toole workshop, comments were positive. Upcoming workshops: David Langevin, spring. Perhaps Robert Genn in future.

### Welcome New Active Members:

New Active members juried in at this meeting, Norma Barsness, Mary Salloum, Karen Aulik-Now.

### Gift Exchange at November General Meeting

A suggestion was made to have a Christmas gift exchange at the next meeting. Each member, interested in participating, is asked to bring a \$10.00 (max.) gift to exchange.

### Artist Opportunities

Carol Little informed the members that one set of FCA car lettering is still available.

Diane Knight--An exhibition, the Heritage Gallery Show, will be held by the Crescent View Artists Assoc., Oct. 25, at the Edgemount Community Hall

Diane Hunter--polled the members to determine their interest in submitting a painting to be made into prints to be purchased and distributed as gifts at a conference. A show of hands was positive.

Shannon Hunt--Eco. Centre in Cochrane still some volunteer openings for show Nov. 22.

### Motion made to adjourn meeting:

Kathleen McCombie 1<sup>st</sup>, Martha Jones 2<sup>nd</sup>, all approved.

Meeting adjourned.

### Program:

Gabriella Dira gave a presentation on framing.

## President's Message - Neil Locke

**The artists I know** have been enjoying, struggling, dreaming, thinking, sketching, sculpting, painting, fretting, panicking, singing, loving, worrying, searching, meditating... and that is just in the morning. How do you get enough

really good work ready for upcoming shows such as the FCA Strathcona-Christie exhibition? You do the above over and over everyday until you finally realize you have a choice of wonderful pieces in front of you. Which of these

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## Program for November - Angelique Gillespie

### Angelique Gillespie, BFA, a.s.a.

Born in Sydney, Australia, Angelique studied engineering drafting there from 1968 to 1971. In 1972, she moved to England and then Canada, working in oil technology. She studied design and drawing at the University of Calgary before starting a family in 1976.

Her initial return to the arts field was in quilting, teaching for leisure learning services after receiving awards for her work. One quilted piece traveled with Judy Chicago's "dinner party" exhibition in 1982-1983.

After graduating from the four year commercial art program at the Alberta college of art and design, Angelique worked for four years as an "illustrator" at foothills hospital in patient education. In 1989, she returned to teaching children and adults drawing and watercolor at the Alberta college of Art & Design (ACAD) and leisure learning programs. In September 1993 Angelique studied in France.

In 2000, Angelique received a bachelor of fine arts through the Alberta college of art & design. In 2001 Angelique won Calgary immigrant of distinction award for arts and culture. She teaches at the Alberta college

of art & design and at community workshops. In 2002 Angelique completed an artist in residence program at Banff centre for the arts. She is an active member of the Alberta Society of Artists, Canadian National Portrait Society and Federation of Canadian Artists. View her work at Kensington gallery in Calgary, Ferntree Gallery, Cochrane, Scott Gallery, Edmonton and Artym Gallery, Invermere, B.C.



## Important Notice - Change in Jurying to Active Status

Jurying to Active Status will now be done through National. The Calgary Chapter will no longer jury members to active status.

For a member to achieve active status with an application of three original pieces, two of the pieces must be of a quality that the juror deems good enough to be accepted into an FCA juried show.

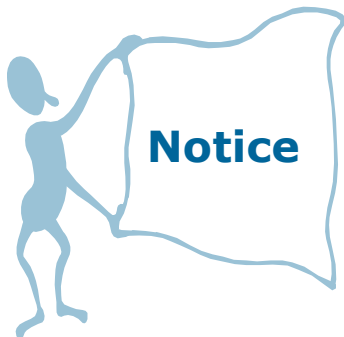
To apply for active status, you must be a supporting member. You may join at the same time as you apply for active status and you must fill out a "new membership application" form. A total of three pieces can be submitted.

You can obtain a printable application form from either the Calgary website at <http://fcacalgary.ca/membership.htm>

or from National at <http://www.artists.ca/FCA-1.html>.

You can submit your application by mail to Federation of Canadian Artists, 1241 Cartwright Street, Vancouver, BC V6H 4B7, Phone (604) 681-2744, Fax (604) 681-2740, or contact them at [fcaoffice@artists.ca](mailto:fcaoffice@artists.ca).

## Winter Frost Exhibition



*Exhibition: Strathcona Christie Community Centre, Saturday, December 6, 2003.*

*Jury: Monday, November 24, 2003 Lakeview Community Centre, 6110 - 34 Street SW. Drop Off time 6:00 p.m. sharp.*

*Door Prize: Members are asked to bring a painting valued at over \$200.00 to the meeting on November 18th (members will select one for the door prize for Strathcona Christie FCA art show and sale).*

***This is a Qualifying Show***

## Jury November 24, 2003 - Guidelines and Categories

### Jurying - Calgary Chapter

A member must have "Active" status before submitting pieces for a jury into a show. A member can submit three images to a Jury.

Pieces previously submitted can be resubmitted if they were not accepted as "Juror's Choice" paintings. All Calgary Chapter Shows are juried.

Paintings may only hang once in a FCA juried show at the same location. Paintings that have hung in a Chapter Show, either as a Chapter's Choice or a Juror's Choice may subsequently be submitted to an FCA juried show at the Federation Gallery.

If a painting is accepted in two FCA

shows, it will only count once towards application for Signature Status. You require eight different works at eight different shows.

A jury fee of \$10.00 is charged.

**Chapter Choice:** Are pieces considered to be of a high standard and quality that are acceptable to be shown in a Chapter Show but are not eligible for "juror's choice" and do not work towards "Signature Status".

**Juror's Choice:** Are pieces considered to be of a higher standard and quality and are acceptable to be shown in a National Show, allows members to work

towards "Signature Status".

Members must have eight "Juror's Choice" over a four year period to apply for AFCA Status.

A member can only count one "Juror's Choice" per show towards their signature status.

This is considered the stepping-stone to signature status and is harder to attain. It ensures artists applying for signature status are meeting the qualifications necessary to be accepted for "Signature" status.

**Best of Show:** Is "juror's" choice but is considered to be the "best" of show and works towards "Signature Status".

## FCA Newsletter - Calgary Chapter

### FCA - Calgary Chapter Newsletter.

The Federation of Canadian Artists (FCA) is a not for profit organization dedicated to its aim of gradually raising the artists' standards by stimulating participants to greater heights of achievement.

The FCA - Calgary Chapter Newsletter is produced nine (9) times a year. We do not publish July, August or December. The deadline for submission to the

newsletter is five week days after the end of the month

We're looking for members profiles/biographies to publish in upcoming issues of the newsletter. If you are interested please submit your bio and picture to Marg Stevens at [stevenss@telusplanet.net](mailto:stevenss@telusplanet.net) or phone (403) 932-6383.

The Newsletter provides information on

persons, places and events of importance, as well as technical information.

Advertise in *the Newsletter* to reach a premier audience of artists, rates are very reasonable:

Full Page	6 x 7.5	\$110.00
1/2 Page	3.5 x 6	\$60.00
1/4 Page	3.7 x 2.8	\$35.00
1/8 Page	2 x 2.8	\$20.00