

Friends of the Visual Arts
Forms 990 & CT-12
Year Ending 12/31/2024

Form 990	Two Year Comparison Report	2023 & 2024
Name _____		Taxpayer Identification Number _____
For calendar year 2024, or tax year beginning _____		ending _____

FRIENDS OF THE VISUAL ARTS		** - ***2277	
		2023	2024
		Differences	
Revenue	1. Contributions, gifts, grants	1. 15,677	15,677
	2. Membership dues and assessments	2. 1,530	1,530
	3. Government contributions and grants	3. 58,463	58,463
	4. Program service revenue	4. 190,935	190,935
	5. Investment income	5. 75	75
	6. Proceeds from tax exempt bonds	6.	
	7. Net gain or (loss) from sale of assets other than inventory	7.	
	8. Net income or (loss) from fundraising events	8. 48,255	48,255
	9. Net income or (loss) from gaming	9.	
	10. Net gain or (loss) on sales of inventory	10.	
	11. Other revenue	11.	
	12. Total revenue. Add lines 1 through 11	12. 314,935	314,935
Expenses	13. Grants and similar amounts paid	13.	
	14. Benefits paid to or for members	14.	
	15. Compensation of officers, directors, trustees, etc.	15.	
	16. Salaries, other compensation, and employee benefits	16. 125,236	125,236
	17. Professional fundraising fees	17.	
	18. Other professional fees	18. 40,901	40,901
	19. Occupancy, rent, utilities, and maintenance	19. 20,606	20,606
	20. Depreciation and Depletion	20. 9,742	8,969
	21. Other expenses	21. 44,245	44,245
	22. Total expenses. Add lines 13 through 21	22. 9,742	239,957
	23. Excess or (Deficit). Subtract line 22 from line 12	23. -9,742	74,978
Other Information	24. Total exempt revenue	24.	314,935
	25. Total unrelated revenue	25.	
	26. Total excludable revenue	26.	191,010
	27. Total assets	27. 18,241	223,061
	28. Total liabilities	28.	7,549
	29. Retained earnings	29. 151,675	215,512
	30. Number of voting members of governing body	30.	9
	31. Number of independent voting members of governing body	31.	60
	32. Number of employees	32.	6
33. Number of volunteers	33.	97	

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No 1545-0047

Form **8879-TE**

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20_____

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

2024

Name of filer: **FRIENDS OF THE VISUAL ARTS** EIN or SSN: ****-***2277**

Name and title of officer or person subject to tax: **JOSIE HUMMERT
FUTURE PRESIDENT**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

<input checked="" type="checkbox"/> 1a Form 990 check here	<input type="checkbox"/> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	314,935
<input type="checkbox"/> 2a Form 990-EZ check here	<input type="checkbox"/> b Total revenue, if any (Form 990-EZ, line 9)	2b	
<input type="checkbox"/> 3a Form 1120-POL check here	<input type="checkbox"/> b Total tax (Form 1120-POL, line 22)	3b	
<input type="checkbox"/> 4a Form 990-PF check here	<input type="checkbox"/> b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
<input type="checkbox"/> 5a Form 8868 check here	<input type="checkbox"/> b Balance due (Form 8868, line 3c)	5b	
<input type="checkbox"/> 6a Form 990-T check here	<input type="checkbox"/> b Total tax (Form 990-T, Part III, line 4)	6b	
<input type="checkbox"/> 7a Form 4720 check here	<input type="checkbox"/> b Total tax (Form 4720, Part III, line 1)	7b	
<input type="checkbox"/> 8a Form 5227 check here	<input type="checkbox"/> b FMV of assets at end of tax year (Form 5227, Item D)	8b	
<input type="checkbox"/> 9a Form 5330 check here	<input type="checkbox"/> b Tax due (Form 5330, Part II, line 19)	9b	
<input type="checkbox"/> 10a Form 8038-CP check here	<input type="checkbox"/> b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____ (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize WINDEDAHL, RANGITSCH, GROENEVELD, NORT to enter my PIN 11111 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 01/15/26

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 01/15/26

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024
Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2024** calendar year, or tax year beginning , and ending

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

C Name of organization
FRIENDS OF THE VISUAL ARTS

Doing business as
WILLAMETTE ART CENTER

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3995 FAIRVIEW INDUSTRIAL DR STE 100

City or town, state or province, country, and ZIP or foreign postal code
SALEM OR 97302

D Employer identification number
**** - ***2277**

E Telephone number
503-365-3911

G Gross receipts \$ **356,342**

F Name and address of principal officer:
JOSIE HUMMERT

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions.

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.FRIENDSOFFVISARTS.ORG**

H(c) Group exemption number

K Form of organization: Corporation Trust Association Other

L Year of formation: **M** State of legal domicile:

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: ARTS EDUCATION			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)		3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)		4	60
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)		5	6
	6 Total number of volunteers (estimate if necessary)		6	97
	7a Total unrelated business revenue from Part VIII, column (C), line 12		7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	64,505	Current Year 75,670
	9 Program service revenue (Part VIII, line 2g)		147,327	190,935
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		27	75
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		48,913	48,255
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		260,772	314,935
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		20,180	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)			0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		137,412	125,236
	16a Professional fundraising fees (Part IX, column (A), line 11e)			0
	b Total fundraising expenses (Part IX, column (D), line 25) 7,202			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		114,342	114,721	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		271,934	239,957	
19 Revenue less expenses. Subtract line 18 from line 12		-11,162	74,978	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	152,689	End of Year 223,061
	21 Total liabilities (Part X, line 26)		9,083	7,549
	22 Net assets or fund balances. Subtract line 21 from line 20		143,606	215,512

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: **JOSIE HUMMERT** Date: **FUTURE PRESIDENT**

Type or print name and title

Paid Preparer Use Only

Preparer's name: **ELLIOT GROENEVELD** Preparer's signature: Date: **01/16/26** Check if self-employed PTIN: *********

Firm's name: **WINDEDAHL, RANGITSCH, GROENEVELD, NORTONLLC** Firm's EIN: **** - ***0556**

Firm's address: **P.O. BOX 126 SALEM, OR 97308** Phone no: **503-378-1120**

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

X

1 Briefly describe the organization's mission:

ARTS EDUCATION

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **162,794** including grants of \$) (Revenue \$ **190,935**)

ARTS EDUCATION

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ **8,818** including grants of \$) (Revenue \$)

4e Total program service expenses **171,612**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
25b			X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
26			X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
27			X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28a			X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28b			X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
28c			X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
29			X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
31			X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
32			X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
35b			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
36			X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
37			X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.		X
38			X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1a			1
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

		2a	6		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	6			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a				X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	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)?	4a				X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a				X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b				X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a				X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a				X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c				X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e				X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f				X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a				X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15				X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16				X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17				

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		X
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official		X
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **OR**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records.
CAROLE CONAHAN 3995 FAIRVIEW INDUSTRIAL DRIVE SE
SALEM OR 97302 503-365-3911

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2 1099-MISC 1099-NEC)	(E) Reportable compensation from related organizations (W-2 1099-MISC 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CARLA AXTMAN	0.00									
DIRECTOR AT LARGE	0.00	X					0	0	0	
(2) PAM BALDWIN	0.00									
DIRECTOR AT LARGE	0.00	X					0	0	0	
(3) WENDY CORNELISEN	0.00									
DIRECTOR AT LARGE	0.00	X					0	0	0	
(4) SAGE DUNHAM	0.00									
PRESIDENT	0.00	X					0	0	0	
(5) DANA FIELD	0.00									
VICE PRESIDENT	0.00	X					0	0	0	
(6) RENITA HIEBERT	0.00									
DIRECTOR AT LARGE	0.00	X					0	0	0	
(7) CLAUDIA HILL	0.00									
SECRETARY	0.00	X					0	0	0	
(8) JOSIE HUMMERT	0.00									
FUTURE PRESIDENT	0.00	X					0	0	0	
(9) DAVE MCCONNELL	0.00									
TREASURER	0.00	X					0	0	0	
(10)										
(11)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director trustee)						(D) Reportable compensation from the organization (W-2 1099-MISC 1099-NEC)	(E) Reportable compensation from related organizations (W-2 1099-MISC 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	1,530			
	c Fundraising events	1c	11,099			
	d Related organizations	1d				
	e Government grants (contributions)	1e	58,463			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,578			
	g Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f		75,670			
	Program Service Revenue	2a PROGRAM SERVICE FEES	Business Code	190,935	190,935	
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			190,935			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		75		75	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
	b Less: rental expenses	6b				
	c Rental inc or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ 11,099 of contributions reported on line 1c). See Part IV, line 18						
		8a	89,662			
	b Less: direct expenses	8b	41,407			
c Net income or (loss) from fundraising events		48,255				
9a Gross income from gaming activities. See Part IV, line 19						
	b Less: direct expenses	9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances						
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		314,935	190,935	0	75	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	113,207	63,311	49,896	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	12,029	5,293	6,736	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	40,901	40,141	760	
12 Advertising and promotion	2,117	1,413	704	
13 Office expenses	7,910	7,910		
14 Information technology	3,368	1,838	1,530	
15 Royalties				
16 Occupancy	20,606	20,256	350	
17 Travel	369		369	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	8,969	8,969		
23 Insurance	3,027	2,693	334	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISC EXPENSE	14,841	14,841		
b COGS	7,202			7,202
c BANK CHARGES	4,997	4,583	414	
d LICENSES	414	364	50	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	239,957	171,612	61,143	7,202
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	80,328	1	159,642
	2	Savings and temporary cash investments	53,920	2	53,947
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	200	8	200
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	108,685		
	10b	Less: accumulated depreciation	99,413	10c	9,272
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	152,689	16	223,061	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	9,083	25	7,549
	26	Total liabilities. Add lines 17 through 25	9,083	26	7,549
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/>			
and complete lines 27, 28, 32, and 33.					
27		Net assets without donor restrictions	137,580	27	174,558
28		Net assets with donor restrictions	6,026	28	40,954
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/>					
and complete lines 29 through 33.					
29		Capital stock or trust principal, or current funds		29	
30		Paid-in or capital surplus, or land, building, or equipment fund		30	
31	Retained earnings, endowment, accumulated income, or other funds		31		
32	Total net assets or fund balances	143,606	32	215,512	
33	Total liabilities and net assets/fund balances	152,689	33	223,061	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	314,935
2	Total expenses (must equal Part IX, column (A), line 25)	2	239,957
3	Revenue less expenses. Subtract line 2 from line 1	3	74,978
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	143,606
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-3,072
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	215,512

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.
 Separate basis Consolidated basis Both consolidated and separate basis
- 2b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b		X
2c		
3a		
3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

FRIENDS OF THE VISUAL ARTS

Employer identification number

****-***2277**

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 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 exempt 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)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Rows include: 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2023 Schedule A, Part II, line 14; 16a 33 1/3% support test — 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test — 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test — 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	89,208	52,173	69,487	64,505	75,670	351,043
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	114,927	168,777	214,527	216,090	280,597	994,918
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	204,135	220,950	284,014	280,595	356,267	1,345,961
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						1,345,961

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	204,135	220,950	284,014	280,595	356,267	1,345,961
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	29	13	16	27	75	160
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	29	13	16	27	75	160
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	204,164	220,963	284,030	280,622	356,342	1,346,121

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	99.99%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	99.99%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests — 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests — 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents?
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)?
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)?
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)?
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes?
4a Was any supported organization not organized in the United States ("foreign supported organization")?
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization?
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)?
5a Did the organization add, substitute, or remove any supported organizations during the tax year?
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
c Substitutions only. Was the substitution the result of an event beyond the organization's control?
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations?
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor?
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))?
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest?
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest?
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)?
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

Table with 3 columns: Question ID, Yes, No. Rows correspond to questions 1 through 10b.

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dotted lines for supplemental information.

**Schedule B
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

FRIENDS OF THE VISUAL ARTS

Employer identification number

**** - *** 2277**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(**3**) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

FRIENDS OF THE VISUAL ARTS

Employer identification number

-*2277

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF SALEM 555 LIBERTY ST SE SALEM OR 97301	\$ 58,463	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

FRIENDS OF THE VISUAL ARTS

Employer identification number

**** - ***2277**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations?
- (ii)** Related organizations?

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		74,845	71,224	3,621
e Other		33,840	28,189	5,651
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				9,272

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) GIFT CERTIFICATES	6,887
(3) VISA CARD	662
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	7,549

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XIII Supplemental Information *(continued)*

**SCHEDULE G
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

FRIENDS OF THE VISUAL ARTS

Employer identification number

****-***2277**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of nongovernment grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		EMPTY BOWLS (event type)	ARTISAN VILLAGE (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	38,747	37,116		75,863
	2 Less: Contributions	1,099	10,000		11,099
	3 Gross income (line 1 minus line 2)	37,648	27,116		64,764
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	4,648	14,853		19,501
	10 Direct expense summary. Add lines 4 through 9 in column (d)				19,501
11 Net income summary. Subtract line 10 from line 3, column (d)				45,263	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs instant bingo progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

FRIENDS OF THE VISUAL ARTS

Employer identification number

**** - ***2277**

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS
ART EDUCATION

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
NO DOCUMENTS AVAILABLE TO THE PUBLIC

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES
DESCRIPTION

	TOT/PROG SERVICE	MGT & GENERAL	FUNDRAISING
INSTRUCTOR FEES	\$ 37,592	\$ 0	\$ 0
TEMPORARY HELP CONTRACT	\$ 1,951	\$ 0	\$ 0
PAYROLL PROCESSING FEE	\$ 598	\$ 760	\$ 0
TOTAL	\$ 40,141	\$ 760	\$ 0

FORM 990, PART XI - ADDITIONAL INFORMATION

FORM 990, PART XI, LINE 9 - PRIOR YEAR PREPAID GRANT EXPENSES

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION
ADJUSTMENTS TO UNRESTRICTED NET ASSETS \$ -3,072

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No **179**

Name(s) shown on return

FRIENDS OF THE VISUAL ARTS

Identifying number
****-***2277**

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	6,531

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	2,438
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	8,969
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Federal Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
1	Firing Equipment	3/01/07	5,215				5,215	7 HY 200DB	5,215	0
4	Kiln and shelves	8/05/08	1,850		X		925	7 HY 200DB	1,850	0
6	Kiln shelves	3/05/08	1,301		X		650	7 HY 200DB	1,301	0
9	Capital Improvement	11/12/08	3,800		X		1,900	15 HY S/L	3,800	0
10	Pacific Glyde Tore 400 Wheel	4/20/09	350		X		175	7 HY 200DB	350	0
11	CMC Robert Brent Pottery Wheel	5/15/09	865		X		432	7 HY 200DB	865	0
14	Pug Mill	4/06/09	5,462		X		2,731	7 HY 200DB	5,462	0
15	Hollow Form Die	9/24/09	918		X		459	7 HY 200DB	918	0
16	Shed	1/18/09	3,000		X		1,500	7 HY 200DB	3,000	0
17	Gallery Remodel	11/06/09	5,914				5,914	39 MMS/L	2,142	151
18	Artisan Village Flags	8/18/09	2,917		X		1,459	7 HY 200DB	2,917	0
19	Mac Mini CTO	6/19/10	948				948	7 HY 200DB	948	0
23	Recirculating pump	6/15/10	264				264	7 HY 200DB	264	0
24	Canopy/Tent	7/20/10	206				206	5 HY 200DB	206	0
25	Kiln cover	1/09/13	1,500		X		750	7 HY 200DB	1,500	0
26	Studio Equipment	9/30/14	6,000				6,000	7 HY 200DB	6,000	0
34	Paragon AS-38 High Tire Kiln	2/18/19	250				250	7 HY 200DB	194	23
35	Hipperson 220 Volt Kiln & Electric Kiln	3/06/19	800				800	7 HY 200DB	622	71
36	2 Olympic Electric Kiln	6/01/19	500				500	7 HY 200DB	388	45
37	Kiln Shelves	6/16/19	2,617				2,617	7 HY 200DB	2,033	234
38	Thermal Life Shelves	10/16/19	2,605				2,605	7 HY 200DB	2,024	232
39	North Star extruder & die sets	1/18/19	1,411				1,411	7 HY 200DB	1,096	126
41	Seville Stainless Work Table	4/19/19	150				150	7 HY 200DB	117	13
42	Global Lockers	4/22/19	1,251				1,251	7 HY 200DB	972	111
43	Bailey Slab Rollber with Stand	11/25/19	200				200	7 HY 200DB	155	18
44	Toshiba Laptob	5/01/19	150				150	7 HY 200DB	117	13
46	3 COMPARTMENT SINK	3/01/20	1,062				1,062	7 MQ200DB	771	93
47	8' SPLASH MOUNT	3/01/20	594				594	7 MQ200DB	431	52
48	AIR PURIFIERS	10/14/20	3,416				3,416	7 MQ200DB	2,216	343
50	MAX PORTABLE COLD FOGGER	12/30/20	780				780	7 MQ200DB	506	78
51	INSPIRION LAPTOP ROGER	7/18/20	827				827	7 MQ200DB	558	77
52	ELEMENTS-SHUTT ELECTRIC KILN	12/01/21	348				348	7 MQ200DB	177	49
53	TRICKLE CHARGER/ LITHIUM PORTAL	5/05/21	300				300	7 MQ200DB	174	36
54	LENOVO LAPTOP	5/27/21	960				960	5 MQ200DB	701	109
55	BROTHER PRINTER	12/21/21	600				600	5 MQ200DB	395	82
56	Grinder and Battery	9/04/22	248				248	7 HY 200DB	96	44
57	Kiln	5/04/22	1,000				1,000	7 HY 200DB	388	175
58	Laptop with Stand	3/28/22	1,505				1,505	7 HY 200DB	584	263
			<u>62,084</u>				<u>51,102</u>		<u>51,453</u>	<u>2,438</u>
Other Depreciation:										
27	Bailey Gas Kiln	12/23/17	30,080				30,080	7 MO S/L	25,783	4,297
28	40" Samsung TV	1/05/17	268				268	7 MO S/L	268	0
29	Ipad 32GB	12/21/17	280				280	7 MO S/L	240	40
30	Shed	10/25/17	3,707				3,707	7 MO S/L	3,265	442
31	Olympic 23" Raku Kiln/Natural Gas	10/03/18	2,394				2,394	7 MO S/L	1,796	342
32	4C Shimpo W/Splash Pan Wheels	7/24/18	4,476				4,476	7 MO S/L	3,464	639
33	4C - Model CXC 110 Volt W/Splash pan W	7/24/18	5,396				5,396	7 MO S/L	4,175	771
	Total Other Depreciation		<u>46,601</u>				<u>46,601</u>		<u>38,991</u>	<u>6,531</u>
	Total ACRS and Other Depreciation		<u>46,601</u>				<u>46,601</u>		<u>38,991</u>	<u>6,531</u>
	Grand Totals		108,685				97,703		90,444	8,969
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>108,685</u>				<u>97,703</u>		<u>90,444</u>	<u>8,969</u>

AMT Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Prior MACRS:											
1	Firing Equipment	3/01/07	5,215				5,215	7	HY 200DB	5,215	0
4	Kiln and shelves	8/05/08	1,850			X	925	7	HY 200DB	1,850	0
6	Kiln shelves	3/05/08	1,301			X	650	7	HY 200DB	1,301	0
9	Capital Improvement	11/12/08	3,800			X	1,900	15	HY S/L	3,800	0
10	Pacific Glyde Torc 400 Wheel	4/20/09	350			X	175	7	HY 200DB	350	0
11	CMC Robert Brent Pottery Wheel	5/15/09	865			X	432	7	HY 200DB	865	0
14	Pug Mill	4/06/09	5,462			X	2,731	7	HY 200DB	5,462	0
15	Hollow Form Die	9/24/09	918			X	459	7	HY 200DB	918	0
16	Shed	1/18/09	3,000			X	1,500	7	HY 200DB	3,000	0
17	Gallery Remodel	11/06/09	5,914				5,914	39	MMS/L	2,142	151
18	Artisan Village Flags	8/18/09	2,917			X	1,459	7	HY 200DB	2,917	0
19	Mac Mini CTO	6/19/10	948				948	7	HY 150DB	948	0
23	Recirculating pump	6/15/10	264				264	7	HY 150DB	264	0
24	Canopy/Tent	7/20/10	206				206	5	HY 150DB	206	0
25	Kiln cover	1/09/13	1,500			X	750	7	HY 200DB	1,500	0
26	Studio Equipment	9/30/14	6,000				6,000	7	HY 150DB	6,000	0
34	Paragon AS-38 High Tire Kiln	2/18/19	250				250	7	HY 200DB	194	23
35	Hipperson 220 Volt Kiln & Electric Kiln	3/06/19	800				800	7	HY 200DB	622	71
36	2 Olympic Electric Kiln	6/01/19	500				500	7	HY 200DB	388	45
37	Kiln Shelves	6/16/19	2,617				2,617	7	HY 200DB	2,033	234
38	Thermal Life Shelves	10/16/19	2,605				2,605	7	HY 200DB	2,024	232
39	North Star extruder & die sets	1/18/19	1,411				1,411	7	HY 200DB	1,096	126
41	Seville Stainless Work Table	4/19/19	150				150	7	HY 200DB	117	13
42	Global Lockers	4/22/19	1,251				1,251	7	HY 200DB	972	111
43	Bailey Slab Rollber with Stand	11/25/19	200				200	7	HY 200DB	155	18
44	Toshiba Laptob	5/01/19	150				150	7	HY 200DB	117	13
46	3 COMPARTMENT SINK	3/01/20	1,062				1,062	7	MQ200DB	771	93
47	8' SPLASH MOUNT	3/01/20	594				594	7	MQ200DB	431	52
48	AIR PURIFIERS	10/14/20	3,416				3,416	7	MQ200DB	2,216	343
50	MAX PORTABLE COLD FOGGER	12/30/20	780				780	7	MQ200DB	506	78
51	INSPIRION LAPTOP ROGER	7/18/20	827				827	7	MQ200DB	558	77
52	FLEMENTS-SHUTT ELECTRIC KILN	12/01/21	348				348	7	MQ200DB	177	49
53	TRICKLE CHARGER/ LITHIUM PORTAL	5/05/21	300				300	7	MQ200DB	174	36
54	LENOVO LAPTOP	5/27/21	960				960	5	MQ200DB	701	109
55	BROTHER PRINTER	12/21/21	600				600	5	MQ200DB	395	82
56	Grinder and Battery	9/04/22	248				248	7	HY 200DB	96	44
57	Kiln	5/04/22	1,000				1,000	7	HY 200DB	388	175
58	Laptop with Stand	3/28/22	1,505				1,505	7	HY 200DB	584	263
			<u>62,084</u>				<u>51,102</u>			<u>51,453</u>	<u>2,438</u>
Other Depreciation:											
27	Bailey Gas Kiln	12/23/17	30,080				30,080	7	MO S/L	25,783	4,297
28	40" Samsung TV	1/05/17	268				268	7	MO S/L	268	0
29	Ipad 32GB	12/21/17	280				280	7	MO S/L	240	40
30	Shed	10/25/17	3,707				3,707	7	MO S/L	3,265	442
31	Olympic 23" Raku Kiln/Natural Gas	10/03/18	2,394				2,394	7	MO S/L	1,796	342
32	4C Shimpo W/Splash Pan Wheels	7/24/18	4,476				4,476	7	MO S/L	3,464	639
33	4C - Model CXC 110 Volt W/Splash pan W	7/24/18	5,396				5,396	7	MO S/L	4,175	771
	Total Other Depreciation		<u>46,601</u>				<u>46,601</u>			<u>38,991</u>	<u>6,531</u>
	Total ACRS and Other Depreciation		<u>46,601</u>				<u>46,601</u>			<u>38,991</u>	<u>6,531</u>
	Grand Totals		108,685				97,703			90,444	8,969
	Less: Dispositions and Transfers		0				0			0	0
	Net Grand Totals		<u>108,685</u>				<u>97,703</u>			<u>90,444</u>	<u>8,969</u>

Bonus Depreciation Report

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
4	Kiln and shelves	8/05/08	1,850		0	0	925	925
6	Kiln shelves	3/05/08	1,301		0	0	651	650
9	Capital Improvement	11/12/08	3,800		0	0	1,900	1,900
10	Pacific Glyde Torc 400 Wheel	4/20/09	350		0	0	175	175
11	CMC Robert Brent Pottery Wheel	5/15/09	865		0	0	433	432
14	Pug Mill	4/06/09	5,462		0	0	2,731	2,731
15	Hollow Form Die	9/24/09	918		0	0	459	459
16	Shed	1/18/09	3,000		0	0	1,500	1,500
18	Artisan Village Flags	8/18/09	2,917		0	0	1,458	1,459
25	Kiln cover	1/09/13	1,500		0	0	750	750
50	MAX PORTABLE COLD FOGGER	12/30/20	780		0	0	0	780
Grand Total			<u>22,743</u>		<u>0</u>	<u>0</u>	<u>10,982</u>	<u>11,761</u>

Depreciation Adjustment Report

All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	1	Firing Equipment	0	0	0
Page 1	1	4	Kiln and shelves	0	0	0
Page 1	1	6	Kiln shelves	0	0	0
Page 1	1	9	Capital Improvement	0	0	0
Page 1	1	10	Pacific Glyde Tore 400 Wheel	0	0	0
Page 1	1	11	CMC Robert Brent Pottery Wheel	0	0	0
Page 1	1	14	Pug Mill	0	0	0
Page 1	1	15	Hollow Form Die	0	0	0
Page 1	1	16	Shed	0	0	0
Page 1	1	17	Gallery Remodel	151	151	0
Page 1	1	18	Artisan Village Flags	0	0	0
Page 1	1	19	Mac Mini CTO	0	0	0
Page 1	1	23	Recirculating pump	0	0	0
Page 1	1	24	Canopy/Tent	0	0	0
Page 1	1	25	Kiln cover	0	0	0
Page 1	1	26	Studio Equipment	0	0	0
Page 1	1	34	Paragon AS-38 High Tire Kiln	23	23	0
Page 1	1	35	Hipperson 220 Volt Kiln & Electric Kiln	71	71	0
Page 1	1	36	2 Olympic Electric Kiln	45	45	0
Page 1	1	37	Kiln Shelves	234	234	0
Page 1	1	38	Thermal Life Shelves	232	232	0
Page 1	1	39	North Star extruder & die sets	126	126	0
Page 1	1	41	Seville Stainless Work Table	13	13	0
Page 1	1	42	Global Lockers	111	111	0
Page 1	1	43	Bailey Slab Rollber with Stand	18	18	0
Page 1	1	44	Toshiba Laptob	13	13	0
Page 1	1	46	3 COMPARTMENT SINK	93	93	0
Page 1	1	47	8' SPLASH MOUNT	52	52	0
Page 1	1	48	AIR PURIFIERS	343	343	0
Page 1	1	50	MAX PORTABLE COLD FOGGER	78	78	0
Page 1	1	51	INSPIRION LAPTOP ROGER	77	77	0
Page 1	1	52	ELEMENTS-SHUTT ELECTRIC KILN	49	49	0
Page 1	1	53	TRICKLE CHARGER/ LITHIUM PORTABLE	36	36	0
Page 1	1	54	LENOVO LAPTOP	109	109	0
Page 1	1	55	BROTHER PRINTER	82	82	0
Page 1	1	56	Grinder and Battery	44	44	0
Page 1	1	57	Kiln	175	175	0
Page 1	1	58	Laptop with Stand	263	263	0
				<u>2,438</u>	<u>2,438</u>	<u>0</u>

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	Firing Equipment	3/01/07	5,215	0	0
4	Kiln and shelves	8/05/08	1,850	0	0
6	Kiln shelves	3/05/08	1,301	0	0
9	Capital Improvement	11/12/08	3,800	0	0
10	Pacific Glyde Torc 400 Wheel	4/20/09	350	0	0
11	CMC Robert Brent Pottery Wheel	5/15/09	865	0	0
14	Pug Mill	4/06/09	5,462	0	0
15	Hollow Form Die	9/24/09	918	0	0
16	Shed	1/18/09	3,000	0	0
17	Gallery Remodel	11/06/09	5,914	152	152
18	Artisan Village Flags	8/18/09	2,917	0	0
19	Mac Mini CTO	6/19/10	948	0	0
23	Recirculating pump	6/15/10	264	0	0
24	Canopy/Tent	7/20/10	206	0	0
25	Kiln cover	1/09/13	1,500	0	0
26	Studio Equipment	9/30/14	6,000	0	0
34	Paragon AS-38 High Tire Kiln	2/18/19	250	22	22
35	Hipperson 220 Volt Kiln & Electric Kiln	3/06/19	800	71	71
36	2 Olympic Electric Kiln	6/01/19	500	45	45
37	Kiln Shelves	6/16/19	2,617	233	233
38	Thermal Life Shelves	10/16/19	2,605	233	233
39	North Star extruder & die sets	1/18/19	1,411	126	126
41	Seville Stainless Work Table	4/19/19	150	13	13
42	Global Lockers	4/22/19	1,251	112	112
43	Bailey Slab Rollber with Stand	11/25/19	200	18	18
44	Toshiba Laptob	5/01/19	150	13	13
46	3 COMPARTMENT SINK	3/01/20	1,062	93	93
47	8' SPLASH MOUNT	3/01/20	594	52	52
48	AIR PURIFIERS	10/14/20	3,416	298	298
50	MAX PORTABLE COLD FOGGER	12/30/20	780	68	68
51	INSPIRION LAPTOP ROGER	7/18/20	827	73	73
52	ELEMENTS-SHUTT ELECTRIC KILN	12/01/21	348	35	35
53	TRICKLE CHARGER LITHIUM PORTABLE	5/05/21	300	27	27
54	LENOVO LAPTOP	5/27/21	960	109	109
55	BROTHER PRINTER	12/21/21	600	66	66
56	Grinder and Battery	9/04/22	248	31	31
57	Kiln	5/04/22	1,000	125	125
58	Laptop with Stand	3/28/22	1,505	188	188
			<u>62,084</u>	<u>2,203</u>	<u>2,203</u>
Other Depreciation:					
27	Bailey Gas Kiln	12/23/17	30,080	0	0
28	40" Samsung TV	1/05/17	268	0	0
29	Ipad 32GB	12/21/17	280	0	0
30	Shed	10/25/17	3,707	0	0
31	Olympic 23" Raku Kiln/Natural Gas	10/03/18	2,394	256	256
32	4C Shimpo W/Splash Pan Wheels	7/24/18	4,476	373	373
33	4C - Model CXC 110 Volt W/Splash pan Wheel	7/24/18	5,396	450	450
	Total Other Depreciation		<u>46,601</u>	<u>1,079</u>	<u>1,079</u>
	Total ACRS and Other Depreciation		<u>46,601</u>	<u>1,079</u>	<u>1,079</u>
	Grand Totals		<u>108,685</u>	<u>3,282</u>	<u>3,282</u>

Form **990**

Tax Return History

2024

Name: **FRIENDS OF THE VISUAL ARTS** Employer Identification Number: ****-***2277**

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants	107,439	49,953	67,777		74,140	
Membership dues	1,765	2,220	1,710		1,530	
Program service revenue	60,978	93,257	138,714		190,935	
Capital gain or loss		525				
Investment income	29	13	16		75	
Fundraising revenue (income/loss)	18,357	52,117	52,176		48,255	
Gaming revenue (income/loss)						
Other revenue						
Total revenue	188,568	198,085	260,393		314,935	
Grants and similar amounts paid	585	28,110	20,000			
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	68,233	81,668	107,381		125,236	
Professional fees	19,915	24,282	30,918		40,901	
Occupancy costs	19,726	23,049	49,556		20,606	
Depreciation and depletion	10,601	11,014	10,479	9,742	8,969	
Other expenses	36,248	59,484	36,979		44,245	
Total expenses	155,308	227,607	255,313	9,742	239,957	
Excess or (Deficit)	33,260	-29,522	5,080	-9,742	74,978	
Total exempt revenue	188,568	198,085	260,393		314,935	
Total unrelated revenue						
Total excludable revenue	61,007	93,795	138,730		191,010	
Total Assets	183,445	171,695	167,030	18,241	223,061	
Total Liabilities	3,592	21,887	5,613		7,549	
Net Fund Balances	179,853	149,808	161,417	151,675	215,512	

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated</u>	<u>Exclusion</u>	<u>Postal</u>	<u>Acquired after</u>	<u>US</u>
		<u>Business</u>	<u>Code</u>	<u>Code</u>	<u>6/30/75</u>	<u>Obs (\$ or %)</u>
202 EXCLUDED INTEREST SAVINGS	\$ 75					
		14				
TOTAL	<u>\$ 75</u>					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
INSTRUCTOR FEES	\$ 37,592	\$ 37,592	\$	\$
TEMPORARY HELP CONTRACT	1,951	1,951		
PAYROLL PROCESSING FEE	1,358	598	760	
TOTAL	\$ 40,901	\$ 40,141	\$ 760	\$ 0

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
MEMBERSHIP DUES	\$ 1,530
CITY OF SALEM	
INDIVIDUAL/SMALL BUSINESS CENTER	4,578
CITY OF SALEM	
CASH CONTRIBUTION	58,463
ARTISAN VILLAGE	
CASH CONTRIBUTION	10,000
EMPTY BOWLS	
CASH CONTRIBUTION	1,099
TOTAL	<u>\$ 75,670</u>

Schedule A, Part III, Line 2(e)

Description	Amount
PROGRAM SERVICE FEES	\$ 190,935
GENERAL MERCHANDISE	18,903
FUNDRAISING	781
ARTISAN VILLAGE	27,116
EMPTY BOWLS	37,648
SPECIAL SMALL EVENTS	569
FAMILY CLAY SUNDAY	4,645
TOTAL	<u>\$ 280,597</u>

Schedule A, Part III, Line 10a(e)

Description	Amount
202 EXCLUDED INTEREST SAVINGS	\$ 75
TOTAL	<u>\$ 75</u>

Form **CT-12**
For Oregon Charities
 For Accounting Periods Beginning in:
2024

Charitable Activities Section
Oregon Department of Justice

100 SW Market Street
 Portland, OR 97201-5702
 Email: charitable@doj.oregon.gov
 Website: https://www.doj.state.or.us

VOICE (971) 673-1880
 TTY (800) 735-2900
 FAX (971) 673-1882

Line-by-line instructions for completing the annual report form can be found on our website.

You can now file reports and pay by credit card using our online form at
<https://justice.oregon.gov/paymentportal/Account/Login>

Section I. General Information

1. Cross Through Incorrect Items and Correct Here:
 (See instructions for change of name or accounting period.)

Registration #: 36625

Organization Name: FRIENDS OF THE VISUAL ARTS

Address: 3995 FAIRVIEW INDUSTRIAL DRIVE STE 100

City, State, Zip: SALEM, OREGON 97302

Phone: 503-365-3911 Fax: _____ Amended Report?

Email: _____

Period Beginning: 01 / 01 / 2024 Period Ending: 12 / 31 / 24

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements. Yes No
3. Is the organization a party to a contract with a fundraising firm that relates to solicitations in Oregon? If yes, check the type of solicitations: in-person; direct mail; advertising; vending machine; telephone; or other solicitations. Yes No
 If yes, also write the name of the fundraising firm(s) here: _____ (If you checked "other solicitations", attach an explanation.)
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions. Yes No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination or revocation letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter. Yes No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.) Yes No
7. Provide contact information for the person responsible for retaining the organization's records.

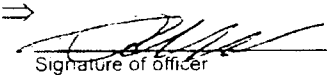
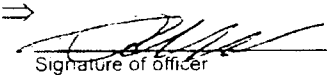
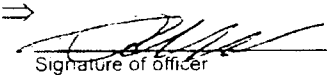
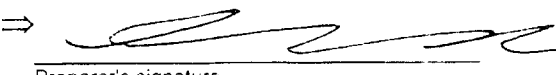
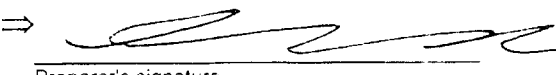
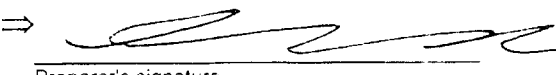
Name	Position	Phone	Mailing Address & Email Address
LISA JOYCE	EXECUTIVE DIRECTOR	503-365-3911	3995 FAIRVIEW INDUSTRIAL DRIVE STE 100 SALEM, OREGON 97302

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing this section. (Oregon law requires a minimum of three directors for nonprofit public benefit corporations.)

(A) Name, mailing address, daytime phone number and email address	(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name: PLEASE SEE FORM 990 FOR DETAILS Address: _____ Phone: (____) _____ Email: _____		
Name: _____ Address: _____ Phone: (____) _____ Email: _____		
Name: _____ Address: _____ Phone: (____) _____ Email: _____		

Section II. Fee Calculation

9.	Total Revenue.....	9.	\$314,935.00																
<small>(From Part I, Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF. For 990-N filers or others, see the CT-12 instructions for how to calculate total revenue. Attach explanation if Total Revenue is \$0.)</small>																			
10.	Revenue Fee.....	10.	\$200.00																
<small>(See chart below. Minimum fee is \$20, even if total revenue is \$0 or a negative amount. The revenue fee is determined by the amount on line 9.)</small>																			
<table border="1"> <thead> <tr> <th>Amount on Line 9</th> <th>Revenue Fee</th> </tr> </thead> <tbody> <tr> <td>\$0 - \$24,999</td> <td>\$20</td> </tr> <tr> <td>\$25,000 - \$49,999</td> <td>\$50</td> </tr> <tr> <td>\$50,000 - \$99,999</td> <td>\$90</td> </tr> <tr> <td>\$100,000 - \$249,999</td> <td>\$150</td> </tr> <tr> <td>\$250,000 - \$499,999</td> <td>\$200</td> </tr> <tr> <td>\$500,000 - \$999,999</td> <td>\$300</td> </tr> <tr> <td>\$1,000,000 or more</td> <td>\$400</td> </tr> </tbody> </table>				Amount on Line 9	Revenue Fee	\$0 - \$24,999	\$20	\$25,000 - \$49,999	\$50	\$50,000 - \$99,999	\$90	\$100,000 - \$249,999	\$150	\$250,000 - \$499,999	\$200	\$500,000 - \$999,999	\$300	\$1,000,000 or more	\$400
Amount on Line 9	Revenue Fee																		
\$0 - \$24,999	\$20																		
\$25,000 - \$49,999	\$50																		
\$50,000 - \$99,999	\$90																		
\$100,000 - \$249,999	\$150																		
\$250,000 - \$499,999	\$200																		
\$500,000 - \$999,999	\$300																		
\$1,000,000 or more	\$400																		
11.	Net Assets or Fund Balances at End of the Reporting Period.....	11.	\$215,512.00																
<small>(From Part I, Line 22 (end of year) on Form 990; Line 21 on Form 990-EZ; or Part III, Line 6 on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. Attach explanation if amount is \$0 or a negative number.)</small>																			
12.	Net Fixed Assets Used to Conduct Charitable Activities.....	12.	\$9,272.00																
<small>(Generally, from Part X, Line 10c on Form 990 (end of year), Line 23B and possibly 24B on Form 990-EZ, or Part II, Line 14b on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)</small>																			
13.	Amount Subject to Net Assets or Fund Balances Fee.....	13.	\$206,240.00																
<small>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)</small>																			
14.	Net Assets or Fund Balances Fee.....	14.	\$21.00																
<small>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$2,000. Round cents to the nearest whole dollar.)</small>																			
15.	Are you filing this report late? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No.....	15.	\$20.00																
<small>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</small>																			
16.	Total Amount Due.....	16.	\$241.00																
<small>(Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)</small>																			
17.	Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions. Such organizations may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available.																		

Please Sign Here	Under penalties of perjury, I declare that I am an officer/director of the organization. I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.																	
	<table border="0"> <tr> <td></td> <td><u>1/21/25</u></td> <td>EXECUTIVE DIRECTOR</td> </tr> <tr> <td>Signature of officer</td> <td>Date</td> <td>Title</td> </tr> <tr> <td>LISA JOYCE</td> <td colspan="2">3995 FAIRVIEW INDUSTRIAL DRIVE STE 100, SALEM OREGON 97302</td> </tr> <tr> <td>Officer's name (printed)</td> <td colspan="2">Address</td> </tr> <tr> <td></td> <td>503-365-3911</td> <td></td> </tr> <tr> <td></td> <td>Phone</td> <td></td> </tr> </table>		<u>1/21/25</u>	EXECUTIVE DIRECTOR	Signature of officer	Date	Title	LISA JOYCE	3995 FAIRVIEW INDUSTRIAL DRIVE STE 100, SALEM OREGON 97302		Officer's name (printed)	Address			503-365-3911			Phone
	<u>1/21/25</u>	EXECUTIVE DIRECTOR																
Signature of officer	Date	Title																
LISA JOYCE	3995 FAIRVIEW INDUSTRIAL DRIVE STE 100, SALEM OREGON 97302																	
Officer's name (printed)	Address																	
	503-365-3911																	
	Phone																	
Paid Preparer's Use Only	<table border="0"> <tr> <td></td> <td><u>1/20/20</u></td> <td>503-378-1120</td> </tr> <tr> <td>Preparer's signature</td> <td>Date</td> <td>Phone</td> </tr> <tr> <td>ELLIOT GROENEVELD</td> <td colspan="2">PO BOX 126 SALEM OREGON 97308</td> </tr> <tr> <td>Preparer's name (printed)</td> <td colspan="2">Address</td> </tr> </table>		<u>1/20/20</u>	503-378-1120	Preparer's signature	Date	Phone	ELLIOT GROENEVELD	PO BOX 126 SALEM OREGON 97308		Preparer's name (printed)	Address						
		<u>1/20/20</u>	503-378-1120															
Preparer's signature	Date	Phone																
ELLIOT GROENEVELD	PO BOX 126 SALEM OREGON 97308																	
Preparer's name (printed)	Address																	

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitable-activities/annual-reporting-for-charities/file-your-annual-report>. If you click the appropriate link for this year's form, the instructions are included in that document. If you would like us to send a copy of the instructions, please call us at 971-673-1880 or send an email to charitable@doj.oregon.gov.

Filing Instructions
Friends of the Visual Arts
Exempt Organization Tax Return
Taxable Year Ended December 31, 2024

Date Due: AS SOON AS POSSIBLE

Remittance: None is required. Your Form 990 for the tax year ended 12/31/24 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Windedahl,Rangitsch,Groeneveld,NortonLLC
P.O. Box 126
Salem, OR 97308

***Important:* Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

WRGN, LLC
P.O. Box 126
Salem, OR 97308
503-378-1120

January 16, 2026

CONFIDENTIAL

Friends of the Visual Arts
3995 FAIRVIEW INDUSTRIAL DR STE 100
SALEM, OR 97302

Dear :

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Windedahl,Rangitsch,Groeneveld,Norton I.I.C