

**2013 Exempt Org. Return**  
prepared for:

**CARLSBAD FRIENDS OF THE ARTS**  
1200 CARLSBAD VILLAGE DRIVE  
CARLSBAD, CA 92008

**FILIPOVITCH & CO.**  
5800 ARMADA DRIVE, SUITE 290  
CARLSBAD, CA 92008-4611

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5800 ARMADA DRIVE, SUITE 290  
CARLSBAD, CA 92008-4611  
760 602 8200**

February 15, 2014

CARLSBAD FRIENDS OF THE ARTS  
1200 CARLSBAD VILLAGE DRIVE  
CARLSBAD, CA 92008

Dear Board of Directors:

Enclosed for your review:

Form 990-EZ	2013 Return of Organization Exempt from Income Tax
Form 199	2013 California Exempt Organization Return
Form RRF-1	2014 Registration/Renewal Fee Report

Please review each return or form listed above before authorizing us to electronically transmit your federal return.

Each tax return or form listed above should be filed in accordance with the separate detailed filing instructions included with your file copy of the returns.

We appreciate the confidence you have shown in retaining us to prepare your 2013 tax returns. Please call us if we can be of further assistance or if you have any questions.

Yours truly,

FILIPOVITCH & CO.  
Certified Public Accountants

## CARLSBAD FRIENDS OF THE ARTS

33-0259732

	2013	2012	DIFF
<b>FORM 990-EZ REVENUE</b>			
CONTRIBUTIONS, GIFTS, AND GRANTS.....	270	5,367	-5,097
MEMBERSHIP DUES AND ASSESSMENTS.....	7,230	7,890	-660
NET INCOME (LOSS) - SPECIAL EVENTS.....	46,611	34,185	12,426
TOTAL REVENUE.....	54,111	47,442	6,669
<b>EXPENSES</b>			
GRANTS AND SIMILAR AMOUNTS PAID.....	35,088	0	35,088
PRINTING, PUBLICATIONS, AND POSTAGE.....	1,827	3,295	-1,468
OTHER EXPENSES.....	11,062	11,363	-301
TOTAL EXPENSES.....	47,977	14,658	33,319
<b>NET ASSETS OR FUND BALANCES</b>			
EXCESS OR (DEFICIT) FOR THE YEAR.....	6,134	32,784	-26,650
NET ASSETS/FUND BAL. AT BEG. OF YEAR.....	124,487	91,703	32,784
NET ASSETS/FUND BAL. AT END OF YEAR.....	130,621	124,487	6,134

	2013	2012	DIFF
<b>REVENUE</b>			
OTHER INCOME.....	68,099	75,339	-7,240
GROSS DUES AND ASSESS. FROM MEMBERS.....	7,230	7,890	-660
GROSS CONTRIBUTIONS, GIFTS, & GRANTS.....	270	5,367	-5,097
TOTAL INCOME.....	75,599	88,596	-12,997
<b>EXPENSES AND DISBURSEMENTS</b>			
CONTRIBUTIONS, GIFTS, GRANTS.....	35,088	0	35,088
OTHER DEDUCTIONS.....	34,377	55,812	-21,435
TOTAL DEDUCTIONS.....	69,465	55,812	13,653
EXCESS OF RECEIPTS OVER DISBURSEMENTS....	6,134	32,784	-26,650
<b>FILING FEE</b>			
FILING FEE.....	0	0	0
BALANCE DUE.....	0	0	0
<b>SCHEDULE L</b>			
BEGINNING ASSETS.....	124,487	91,703	32,784
BEGINNING LIABILITIES & NET WORTH.....	124,487	91,703	32,784
ENDING ASSETS.....	130,621	124,487	6,134
ENDING LIABILITIES & NET WORTH.....	130,621	124,487	6,134

2013

FEDERAL FILING INSTRUCTIONS

CARLSBAD FRIENDS OF THE ARTS

33-0259732

**ELECTRONICALLY FILED:**

FORM 990-EZ - 2013 SHORT FORM RETURN OF ORGANIZATION EXEMPT FROM  
INCOME TAX

THE ABOVE TAX RETURN WILL BE ELECTRONICALLY FILED WITH THE INTERNAL  
REVENUE SERVICE UPON RECEIPT OF A SIGNED FORM 8879-E0 - IRS E-FILE  
SIGNATURE AUTHORIZATION.

**PAYMENT:**

NO PAYMENT IS REQUIRED.

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2013, or fiscal year beginning \_\_\_\_\_, 2013, and ending \_\_\_\_\_

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

# 2013

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

Employer identification number

CARLSBAD FRIENDS OF THE ARTS

33-0259732

JOANN JOHNSON

PRESIDENT

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, 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 1 line in Part I.

1 a	Form 990 check here . . . . .	▶	<input type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1 b	_____
2 a	Form 990-EZ check here . . . . .	▶	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9) . . . . .	2 b	<u>54,111.</u>
3 a	Form 1120-POL check here . . . . .	▶	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22) . . . . .	3 b	_____
4 a	Form 990-PF check here . . . . .	▶	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	4 b	_____
5 a	Form 8868 check here . . . . .	▶	<input type="checkbox"/>	b	Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	5 b	_____

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize FILIPOVITCH & CO. to enter my PIN 00361 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2013 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2013 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.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## 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 . . . . . 33975758000  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization 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 ▶ KURT FILIPOVITCH Date ▶ \_\_\_\_\_

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

**BAA For Paperwork Reduction Act Notice, see instructions.**

Form **8879-EO** (2013)

## Short Form Return of Organization Exempt From Income Tax

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

# 2013

▶ Do not enter Social Security numbers on this form as it may be made public.

**Open to Public Inspection**

▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2013 calendar year, or tax year beginning , 2013, and ending ,													
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;"><b>C</b></td> <td style="width: 30%;"><b>D</b> Employer identification number</td> </tr> <tr> <td>CARLSBAD FRIENDS OF THE ARTS 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008</td> <td>33-0259732</td> </tr> <tr> <td></td> <td><b>E</b> Telephone number</td> </tr> <tr> <td></td> <td>760 434 2921</td> </tr> <tr> <td></td> <td><b>F</b> Group Exemption Number</td> </tr> <tr> <td></td> <td>..... ▶</td> </tr> </table>	<b>C</b>	<b>D</b> Employer identification number	CARLSBAD FRIENDS OF THE ARTS 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	33-0259732		<b>E</b> Telephone number		760 434 2921		<b>F</b> Group Exemption Number		..... ▶
<b>C</b>	<b>D</b> Employer identification number												
CARLSBAD FRIENDS OF THE ARTS 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	33-0259732												
	<b>E</b> Telephone number												
	760 434 2921												
	<b>F</b> Group Exemption Number												
	..... ▶												
<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____													
<b>I</b> Website: ▶ N/A													
<b>J</b> Tax-exempt status (check only one) – <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀(insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527													
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____													
<b>L</b> Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 75,599.													

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I.

	Description	Line	Amount
<b>R E V E N U E</b>	1 Contributions, gifts, grants, and similar amounts received	1	270.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	7,230.
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	68,099.	
c Less: direct expenses from gaming and fundraising events	6c	21,488.	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	46,611.	
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	54,111.	
<b>E X P E N S E S</b>	10 Grants and similar amounts paid (list in Schedule O)	10	35,088.
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	1,827.
	16 Other expenses (describe in Schedule O)	16	11,062.
	17 <b>Total expenses.</b> Add lines 10 through 16	17	47,977.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	6,134.	
<b>A S S E T S</b>	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	124,487.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	130,621.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in SEE SCHEDULE O the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. [X]

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 33 through 41 regarding organizational activities, financials, and tax reporting.

42a The organization's books are in care of JOANN JOHNSON Telephone no. 760 448 6913 Located at 1200 CARLSBAD VILLAGE DRIVE CARLSBAD CA ZIP + 4 92008

Table for questions 42b and 42c regarding foreign financial accounts and offices. Includes a 'See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.' note.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here [ ] N/A and enter the amount of tax-exempt interest received or accrued during the tax year. 43

Table for questions 44a through 45b regarding donor advised funds, hospital facilities, tanning services, controlled entities, and Form 720 reporting.

	<b>Yes</b>	<b>No</b>
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. ....	46	X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

	<b>Yes</b>	<b>No</b>
<b>47</b> 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. ....	47	X
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. ....	48	X
<b>49 a</b> Did the organization make any transfers to an exempt non-charitable related organization? .....	49 a	X
<b>b</b> If 'Yes,' was the related organization a section 527 organization? .....	49 b	
<b>50</b> Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				
-----				
-----				
-----				
-----				
-----				

**f** Total number of other employees paid over \$100,000 ..... ▶ \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		
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-----		
-----		
-----		
-----		

**d** Total number of other independent contractors each receiving over \$100,000 ..... ▶ \_\_\_\_\_

**52** Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. .... ▶  **Yes**  **No**

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.

<b>Sign Here</b>	Signature of officer	Date			
	JOANN JOHNSON <small>Type or print name and title</small>	PRESIDENT			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	KURT FILIPOVITCH	KURT FILIPOVITCH			P00053413
	Firm's name ▶	FILIPOVITCH & CO.			
	Firm's address ▶	5800 ARMADA DRIVE, SUITE 290 CARLSBAD, CA 92008-4611			
				Firm's EIN ▶	37-1747749
				Phone no.	760 602 8200

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

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

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization <b>CARLSBAD FRIENDS OF THE ARTS</b>	Employer identification number <b>33-0259732</b>
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**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 11, 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.)
- 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 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.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III – Functionally integrated      d  Type III – Non-functionally integrated

- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	<input type="checkbox"/>	<input type="checkbox"/>
(ii) A family member of a person described in (i) above? .....	<input type="checkbox"/>	<input type="checkbox"/>
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	<input type="checkbox"/>	<input type="checkbox"/>

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

**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**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	6,686.	6,495.	6,640.	7,890.	7,230.	34,941.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 <b>Total.</b> Add lines 1 through 3.	6,686.	6,495.	6,640.	7,890.	7,230.	34,941.
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).						0.
6 <b>Public support.</b> Subtract line 5 from line 4.						34,941.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4.	6,686.	6,495.	6,640.	7,890.	7,230.	34,941.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	348.					348.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 <b>Total support.</b> Add lines 7 through 10.						35,289.
12 Gross receipts from related activities, etc (see instructions).					12	0.
13 <b>First five years.</b> 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 <b>stop here</b> .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)).	14	99.01 %
15 Public support percentage from 2012 Schedule A, Part II, line 14.	15	97.65 %
16a <b>33-1/3% support test – 2013.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b <b>33-1/3% support test – 2012.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test – 2013.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test – 2012.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 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 yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.') . . . . .						
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. . . . .						
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 <b>Total.</b> Add lines 1 through 5. . . . .						
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 <b>Public support</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6. . . . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .						
c Add lines 10a and 10b. . . . .						
11 Net income from unrelated business activities not included in 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 IV.) . . . . .						
13 <b>Total Support.</b> (Add lns 9,10c, 11 and 12.) . . . . .						

14 **First five 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 2013 (line 8, column (f) divided by line 13, column (f)). . . . .	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15. . . . .	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)). . . . .	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17. . . . .	18	%

19a **33-1/3% support tests – 2013.** 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 – 2012.** 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 II Fundraising Events.** Complete if the organization answered 'Yes' to 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.

REVENUE	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
	TGIF CONCERTS (event type)	(event type)	NONE (total number)	(add column (a) through column (c))	
1	Gross receipts	68,099.		68,099.	
2	Less: Charitable contributions				
3	Gross income (line 1 minus line 2)	68,099.		68,099.	
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	21,488.		21,488.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			21,488.
11	Net income summary. Subtract line 10 from line 3, column (d)			46,611.	

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

REVENUE	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
	(add column (a) through column (c))			
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
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 operates gaming activities: \_\_\_\_\_

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

b If 'No,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10 a 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 operate 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 operated in:

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

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15 a Does the organization have a contact 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 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).

\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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

**2013**

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is  
at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CARLSBAD FRIENDS OF THE ARTS

Employer identification number

33-0259732

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

PROMOTES, FOSTERS AND SUPPORTS THE ACTIVITIES AND PROGRAMS OF THE CITY OF CARLSBAD  
ARTS OFFICE

**FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR  
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR  
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO

CARLSBAD FRIENDS OF THE ARTS

33-0259732

**FORM 990-EZ, PART I, LINE 10  
GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000**

CLASS OF ACTIVITY:	PROGRAMMATIC SUPPORT	
DONEE'S NAME:	CITY OF CARLSBAD	
DONEE'S ADDRESS:	1200 CARLSBAD VILLAGE DR	
	CARLSBAD, CA 92008	
RELATIONSHIP OF DONEE:	NONE	
CASH AMOUNT GIVEN:		\$ 35,088.

**FORM 990-EZ, PART I, LINE 16  
OTHER EXPENSES**

BANK SERVICE CHARGES.....	\$ 24.
GALLERY COSTS.....	1,686.
INSURANCE.....	2,091.
LICENSES & MEMBERSHIPS.....	125.
RECEPTIONS.....	5,593.
SECRETARIAL SERVICES.....	934.
SUPPLIES.....	445.
TAXES.....	66.
WEBSITE SERVICE.....	98.
TOTAL	<u>\$ 11,062.</u>

**FORM 990-EZ, PART IV  
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

NAME AND TITLE	AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	HEALTH BENEFITS & CONTRIB- UTION TO EBP & DC	ESTIMATED AMOUNT OF OTHER COMPEN.
SANDY GUENDERT VICE PRESIDENT	0	\$ 0.	\$ 0.	\$ 0.
DOTTIE DEMMERS DIRECTOR	0	0.	0.	0.
JACKIE STONE DIRECTOR	0	0.	0.	0.
PATRICIA CALLAHAN DIRECTOR	0	0.	0.	0.
STEFAN EDGERLY DIRECTOR	0	0.	0.	0.
JOANN JOHNSON PRESIDENT	0	0.	0.	0.
RUSTY RACK DIRECTOR	0	0.	0.	0.

## CARLSBAD FRIENDS OF THE ARTS

33-0259732

FORM 990-EZ, PART IV (CONTINUED)  
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND TITLE	AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	HEALTH BENEFITS & CONTRIB- UTION TO EBP & DC	ESTIMATED AMOUNT OF OTHER COMPEN.
DEE SIEDEL DIRECTOR	0	\$ 0.	\$ 0.	\$ 0.
THERESA TANITA DIRECTOR	0	0.	0.	0.
AMANDA ECOFF DIRECTOR	0	0.	0.	0.
NAOMI MARBLESTONE SECRETARY	0	0.	0.	0.
JERRY CARP DIRECTOR	0	0.	0.	0.
EVELYN LIPSON DIRECTOR	0	0.	0.	0.
TRUDY THOMPSON DIRECTOR	0	0.	0.	0.
ANITA PROVINCE DIRECTOR	0	0.	0.	0.
JOAN CLARK DIRECTOR	0	0.	0.	0.
	TOTAL	\$ 0.	\$ 0.	\$ 0.

2013

**CALIFORNIA FILING INSTRUCTIONS**

CARLSBAD FRIENDS OF THE ARTS

33-0259732

**ELECTRONICALLY FILED:**

FORM 199 - 2013 CALIFORNIA EXEMPT ORGANIZATION ANNUAL INFORMATION RETURN WILL BE ELECTRONICALLY FILED UPON RECEIPT OF A SIGNED FORM 8453-E0.

**PAYMENT:**

NO PAYMENT IS REQUIRED.

**FORM TO FILE:**

FORM RRF-1 - REGISTRATION/RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

**SIGNATURE:**

SIGN AND DATE FORM RRF-1.

**PAYMENT:**

THERE IS A FEE DUE OF \$25 WHICH IS PAYABLE BY MAY 15, 2014. ATTACH A CHECK OR MONEY ORDER FOR THE FULL AMOUNT PAYABLE TO "ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS" AND WRITE THE CALIFORNIA CHARITY REGISTRATION NUMBER ON THE PAYMENT.

**WHEN TO FILE:**

ON OR BEFORE MAY 15, 2014.

**WHERE TO FILE:**

REGISTRY OF CHARITABLE TRUSTS  
P.O. BOX 903447  
SACRAMENTO, CA 94203-4470

Date Accepted

DO NOT MAIL THIS FORM TO FTB

TAXABLE YEAR

# California e-file Return Authorization for Exempt Organizations

FORM

2013

8453-EO

Exempt Organization name	Identifying number
CARLSBAD FRIENDS OF THE ARTS	33-0259732

### Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	75,599.
2 Total gross income (Form 199, line 8)	2	75,599.
3 Total expenses and disbursements (Form 199, Line 9)	3	69,465.

### Part II Settle Your Account Electronically for Taxable Year 2013

4  Electronic funds withdrawal      4a Amount      4b Withdrawal date (mm/dd/yyyy)

### Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number \_\_\_\_\_  
 6 Account number \_\_\_\_\_      7 Type of account:  Checking       Savings

### Part IV Declaration of Officer

I authorize the exempt organization's account be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my Electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2013 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO, intermediate service provider, the reason(s) for the delay.**

**Sign Here**      Signature of Officer \_\_\_\_\_      Date \_\_\_\_\_      Title **PRESIDENT**

### Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2013 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO Must Sign</b>	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's PTIN
	Firm's name (or yours if self-employed) and address	FILIPOVITCH & CO. 5800 ARMADA DRIVE, SUITE 290 CARLSBAD CA			FEIN 37-1747749
					ZIP Code 92008-4611

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>Paid Preparer Must Sign</b>	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address	FEIN		
				ZIP Code

For Privacy Notice, get form FTB 1131 ENG/SP.

FTB 8453-EO 2013

Voucher at bottom of page. ■

**DO NOT MAIL A PAPER COPY OF THE CORPORATE OR EXEMPT ORGANIZATION  
TAX RETURN WITH THE PAYMENT VOUCHER.**  
If the amount of payment is zero, do not mail this voucher.

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the 'Franchise Tax Board.' Write the corporation number or FEIN and '2013 FTB 3586' on the check or money order. Detach voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars drawn against a U.S. financial institution.

**WHEN TO FILE:** Fiscal Year – See instructions.  
Calendar Year – File and Pay by March 17, 2014.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**ONLINE SERVICES:** Corporations can make payments online with Web Pay for Businesses. After a one-time online registration, corporation can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information.

--- DETACH HERE --- IF NO PAYMENT IS DUE OR PAID ELECTRONICALLY, DO NOT MAIL THIS VOUCHER

--- DETACH HERE ---

**CAUTION:** You may be required to pay electronically, see instructions.

TAXABLE YEAR

**2013**

**Payment Voucher for Corps and  
Exempt Orgs e-filed Returns**

CALIFORNIA FORM

**3586 (e-file)**

1418082          CARL    33-0259732          000000000000          13          FORM 3  
TYB 01-01-13          TYE 12-31-13  
CARLSBAD FRIENDS OF THE ARTS  
JOANN JOHNSON  
1200 CARLSBAD VILLAGE DRIVE  
CARLSBAD                  CA 92008

760 434 2921

TOTAL PAYMENT AMT

059

6181136

CACA1201L 12/13/13 FTB 3586 2013

# California Exempt Organization Annual Information Return

Calendar Year 2013 or fiscal year beginning (mm/dd/yyyy) , and ending (mm/dd/yyyy)

Corporation/Organization Name <b>CARLSBAD FRIENDS OF THE ARTS</b>		California corporation number <b>1418082</b>	
Address (suite, room, or PMB no.) <b>1200 CARLSBAD VILLAGE DRIVE</b>		FEIN <b>33-0259732</b>	
City <b>CARLSBAD</b>	State <b>CA</b>	ZIP Code <b>92008</b>	

**A** First Return  Yes  No

**B** Amended Information Return  Yes  No

**C** IRC Section 4947(a)(1) trust  Yes  No

**D** Final Information Return?  Dissolved  Surrendered (Withdrawn)

Merged/Reorganized  
Enter date (mm/dd/yyyy): \_\_\_\_\_

**E** Check accounting method:  
1  Cash 2  Accrual 3  Other

**F** Federal return filed?  
1  990T 2  990 PF 3  Sch H (990)

**G** Is this a group filing for the subordinates/affiliates?  Yes  No  
If 'Yes,' attach a roster. See instructions

**H** Is this organization in a group exemption?  Yes  No  
If 'Yes,' What's the parent's name? \_\_\_\_\_

**I** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board?  Yes  No  
If 'Yes,' explain, and attach copies of revised documents.

**J** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)?  Yes  No  
If 'Yes,' complete and attach form FTB 3509.

**K** Is the organization exempt under R&TC Section 23701g?  Yes  No  
If 'Yes,' enter gross receipts from nonmember sources \$ \_\_\_\_\_

**L** If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required.

**M** Is the organization a Limited Liability Company?  Yes  No

**N** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

CACA1112L 11/20/13

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8. ....	1	68,099.	
	2	Gross dues and assessments from members and affiliates. ....	2	7,230.	
	3	Gross contributions, gifts, grants, and similar amounts received. ....	3	270.	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Instruction B ...	4	75,599.	
	5	Cost of goods sold. ....	5		
	6	Cost or other basis, and sales expenses of assets sold. ....	6		
	7	Total costs. Add line 5 and line 6. ....	7		
	8	Total gross income. Subtract line 7 from line 4. ....	8	75,599.	
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18. ....	9	69,465.	
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. ....	10	6,134.	
<b>Filing Fee</b>	11	Filing fee \$10 or \$25. See General Instruction F. ....	11		
	12	Total payments. ....	12		
	13	Penalties and Interest. See General Instruction J. ....	13		
	14	Use tax. See General Instruction K. ....	14		
	15	<b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result. ....	15	(6,134)	
<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.				
<b>Paid Preparer's Use Only</b>	Signature of officer	<b>KURT FILIPOVITCH</b>	Title <b>PRESIDENT</b>	Date	Telephone <b>760 434 2921</b>
	Preparer's signature	<b>KURT FILIPOVITCH</b>	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN <b>P00053413</b>
	Firm's name (or yours, if self-employed) and address	<b>FILIPOVITCH &amp; CO. 5800 ARMADA DRIVE, SUITE 290 CARLSBAD, CA 92008-4611</b>			FEIN <b>37-1747749</b>
					Telephone <b>760 602 8200</b>
	May the FTB discuss this return with the preparer shown above? See instructions. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

**Part II** Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions.	●	1		
	2	Interest	●	2		
	3	Dividends	●	3		
	4	Gross rents	●	4		
	5	Gross royalties	●	5		
	6	Gross amount received from sale of assets (See instructions)	●	6		
	7	Other income. Attach schedule.	SEE STATEMENT 1	●	7	68,099.
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	68,099.	
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	SEE STATEMENT 2	●	9	35,088.
	10	Disbursements to or for members	●	10		
	11	Compensation of officers, directors, and trustees. Attach schedule.	SEE STATEMENT 3	●	11	0.
	12	Other salaries and wages	●	12		
	13	Interest	●	13		
	14	Taxes	●	14		
	15	Rents	●	15		
	16	Depreciation and depletion (See instructions)	●	16		
	17	Other Expenses and Disbursements. Attach schedule.	SEE STATEMENT 4	●	17	34,377.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		●	18	69,465.

<b>Schedule L Balance Sheets</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Cash		124,487.	●	130,621.
2	Net accounts receivable			●	
3	Net notes receivable			●	
4	Inventories			●	
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock			●	
8	Mortgage loans			●	
9	Other investments. Attach schedule.			●	
10a	Depreciable assets				
b	Less accumulated depreciation				
11	Land			●	
12	Other assets. Attach schedule.			●	
13	<b>Total assets</b>		124,487.		130,621.
<b>Liabilities and net worth</b>					
14	Accounts payable			●	
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable			●	
18	Other liabilities. Attach schedule.				
19	Capital stock or principle fund			●	
20	Paid-in or capital surplus. Attach reconciliation.			●	
21	Retained earnings or income fund		124,487.	●	130,621.
22	<b>Total liabilities and net worth</b>		124,487.		130,621.

**Schedule M-1 Reconciliation of income per books with income per return**  
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	●	6,134.	7	Income recorded on books this year not included in this return. Attach sch	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year.	●	
3	Excess of capital losses over capital gains	●			Attach schedule.	●	
4	Income not recorded on books this year.	●		9	Total. Add line 7 and line 8		
	Attach schedule.	●		10	Net income per return.		
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●			Subtract line 9 from line 6.		
6	<b>Total.</b> Add line 1 through line 5.		6,134.				6,134.

CARLSBAD FRIENDS OF THE ARTS

33-0259732

**STATEMENT 1  
FORM 199, PART II, LINE 7  
OTHER INCOME**

INCOME FROM SPECIAL EVENTS..... \$ 68,099.  
TOTAL \$ 68,099.

**STATEMENT 2  
FORM 199, PART II, LINE 9  
CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS PAID**

CLASS OF ACTIVITY: PROGRAMMATIC SUPPORT  
 DONEE'S NAME: CITY OF CARLSBAD  
 DONEE'S STREET ADDRESS: 1200 CARLSBAD VILLAGE DR  
 DONEE'S CITY, STATE, ZIP: CARLSBAD, CA 92008  
 RELATIONSHIP OF DONEE: NONE  
 AMOUNT GIVEN: \$ 35,088.  
 TOTAL \$ 35,088.

**STATEMENT 3  
FORM 199, PART II, LINE 11  
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
SANDY GUENDERT 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	VICE PRESIDENT 0	\$ 0.	\$ 0.	\$ 0.
DOTTIE DEMMERS 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
JACKIE STONE 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
PATRICIA CALLAHAN 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
STEFAN EDGERLY 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
JOANN JOHNSON 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	PRESIDENT 0	0.	0.	0.

## CARLSBAD FRIENDS OF THE ARTS

33-0259732

## STATEMENT 3 (CONTINUED)

FORM 199, PART II, LINE 11

## COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

## CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
RUSTY RACK 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	\$ 0.	\$ 0.	\$ 0.
DEE SIEDEL 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
THERESA TANITA 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
AMANDA ECOFF 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
NAOMI MARBLESTONE 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	SECRETARY 0	0.	0.	0.
JERRY CARP 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
EVELYN LIPSON 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
TRUDY THOMPSON 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
ANITA PROVINCE 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
JOAN CLARK 1200 CARLSBAD VILLAGE DRIVE CARLSBAD, CA 92008	DIRECTOR 0	0.	0.	0.
		TOTAL \$ 0.	\$ 0.	\$ 0.

STATEMENT 4  
FORM 199, PART II, LINE 17  
OTHER EXPENSES

BANK SERVICE CHARGES.....	\$	24.
GALLERY COSTS.....		1,686.
INSURANCE.....		2,091.
LICENSES & MEMBERSHIPS.....		125.
POSTAGE AND SHIPPING.....		631.
PRINTING AND PUBLICATIONS.....		1,196.
RECEPTIONS.....		5,593.
SECRETARIAL SERVICES.....		934.
SPECIAL EVENT EXPENSES.....		21,488.
SUPPLIES.....		445.
TAXES.....		66.
WEBSITE SERVICE.....		98.
	TOTAL \$	<u>34,377.</u>

THE ORGANIZATION'S CALIFORNIA TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

### **PRIOR TO TRANSMISSION OF THE RETURN**

#### **FORM 199**

THE ORGANIZATION SHOULD REVIEW THEIR CALIFORNIA RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

#### **FORM 8453-EO**

THE ORGANIZATION SHOULD REVIEW, SIGN AND DATE FORM 8453-EO PRIOR TO YOU E-FILING THE RETURN.

#### **EVEN RETURN**

NO PAYMENT IS REQUIRED.

### **AFTER TRANSMISSION OF THE RETURN**

#### **RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.**

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR CALIFORNIA ACKS.

**KEEP A SIGNED COPY OF FORM 8453-EO IN YOUR FILES FOR 4 YEARS.**

#### **DO NOT MAIL:**

FORM 8453-EO

IN

**MAIL TO:**  
 Registry of Charitable Trusts  
 P.O. Box 903447  
 Sacramento, CA 94203-4470  
 Telephone: (916) 445-2021

**WEBSITE ADDRESS:**  
<http://ag.ca.gov/charities/>

# ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code  
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>65634</u>  <b>CARLSBAD FRIENDS OF THE ARTS</b> <small>Name of Organization</small>  <u>1200 CARLSBAD VILLAGE DRIVE</u> <small>Address (Number and Street)</small>  <u>CARLSBAD, CA 92008</u> <small>City or Town State ZIP Code</small>	<b>Check if:</b> <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report  Corporate or Organization No. <u>1418082</u>  Federal Employer ID No. <u>33-0259732</u>
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**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)**  
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

**PART A – ACTIVITIES**

For your most recent full accounting period (beginning 1/01/13 ending 12/31/13) list:  
 Gross annual revenue \$ 54,111. Total assets \$ 130,621.

**PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

**Note:** If you answer 'yes' to any of the questions below, you must attach a separate sheet providing an explanation and details for each 'yes' response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If 'yes,' provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 During this reporting period, did the organization hold a raffle for charitable purposes? If 'yes,' provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Does the organization conduct a vehicle donation program? If 'yes,' provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Organization's area code and telephone number 760 434 2921  
 Organization's e-mail address JOHNNYNJO@EARTHLINK.NET

**I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.**

<b>JOANN JOHNSON</b> <small>Signature of authorized officer</small>	<b>PRESIDENT</b> <small>Printed Name</small>	 <small>Title</small>	 <small>Date</small>
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FILIPOVITCH & CO.  
5800 ARMADA DRIVE, SUITE 290  
CARLSBAD, CA 92008-4611

CARLSBAD FRIENDS OF THE ARTS  
1200 CARLSBAD VILLAGE DRIVE  
CARLSBAD, CA 92008