

Internal Revenue Service
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Date: MAR 30 1988

IOWA ARCHITECTURAL FOUNDATION
512 WALNUT STREET
DES MOINES, IA 50309

OMB Clearance Number:
1545-0056
Employer Identification Number:
42-1926492
Contact Person:
B. J. VINES
Contact Telephone Number:
(312) 886-1278
Response Due Date:
April 21, 1989

APR 3 1989

Dear Applicant:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2) your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Mrs. B. J. Vines
Determination Specialist

AIS

IOWA ARCHITECTURAL FOUNDATION

- ① Describe the research projects engaged in or planned by your organization.
- ② State whether you plan to have contract or sponsored research. If so, furnish names of sponsors or grantors, terms of contracts or grants, and copies of any executed contracts or grants.
- ③ Explain what disposition will be made of the results of your research. Will you give preference to any organization or individual either as to results or time of release? If so, please explain.
- ④ State who will retain ownership or control of any patents, copyrights, processes, or formulas resulting from your research.
- ⑤ Furnish copies of any publications showing reports of your research activities. Submit only reports of your activities or those conducted on your behalf, as distinguished from those of your creators or members conducted in their individual capacities.
- ⑥ Describe the class of eligibles or potential recipients of your organization's grants. Describe any restrictions or limitations on who may apply or whom your organization will consider as possible grantees.
- ⑦ State who selects the recipients from the class of eligibles. Be specific. If these people are related in any way to your organization, give complete details.
- ⑧ State whether any relatives of members of the selection committee are eligible for scholarship assistance. If so, please show:
 - Approximately how many members there are in the class of eligibles each year;
 - How many relatives of selection committee members are currently qualified; andList and describe in detail all criteria used by your selection committee in selecting recipients from the class of eligibles.
Describe how the scholarship program is publicized to ensure that all eligible individuals are likely to be informed that scholarship aid is available.
State whether all grants will be limited to students who will be attending educational institutions as defined in Code section 170(b)(1)(A)(ii).
State whether your organization provides aid to students both as outright grants and as loans. If both are to be provided, what criteria will you use to determine which members of the class of eligibles will receive scholarship grants and which will receive loans? If loans are made, give the interest

IOWA ARCHITECTURAL FOUNDATION

rates, if any, how the rates are determined, and the repayment terms of the loans.

Explain in detail your follow-up procedures to ensure that all scholarship funds will be used for the stated purposes.

Explain specifically how you plan to carry out all the purposes listed in your Articles of Incorporation.

Describe your programs and projects in more detail.

How and when will you create an endowment to educate the public?

DAVIS, HOCKENBERG, WINE, BROWN, KOEHN & SHORS

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ANSWERING SERVICE (011-44-1) 486-0321
INTN'L FACSIMILE (011-44-1) 706-4785
INTN'L TELEX 291126 (OPUS G)

May 1, 1989

Mrs. B. J. Vines
Internal Revenue Service
P. O. Box A-3290 DPN 22-2
Chicago, IL 60690

Re: Iowa Architectural Foundation
E.I.N. 42-1326492

Dear Mrs. Vines:

This letter is in response to your letter of March 30, 1989. My Power of Attorney (Form 2848) was previously filed. Several days ago I discussed this letter with your supervisor and requested an additional two weeks in which to respond. I have enclosed a copy of your letter, and the enclosed memorandum addresses each of your questions in turn.

Several of your questions relate to the possible award of scholarships or grants. As disclosed on Page 9 of the previously submitted Form 1023, there is no present intention to award scholarships or grants and it is doubtful that any will be awarded for several years. The organization recognizes that it must contact the Internal Revenue Service prior to the award of any scholarships and/or grants for advance approval of the procedures relating to such awards. The organization hereby agrees to contact the Internal Revenue Service for prior approval.

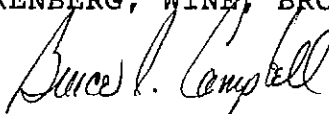
101 DW
MAY - 3 1989

May 1, 1989
Page Two

If you have any questions or concerns, or desire any further information, please contact the undersigned.

Very truly yours,

DAVIS, HOCKENBERG, WINE, BROWN, KOEHN & SHORS



Bruce I. Campbell

BIC/ss
Enclosures
E4011605.89
cc: ✓ Suzanne Schwengels
Robert Broshar

**MEMORANDUM IN RESPONSE TO QUESTIONS
CONCERNING FORM 1023**

1. Describe Research Projects - No research projects are currently planned. Future research may encompass investigation about architectural history or practice in Iowa, etc., for the potential dissemination in a public education attempt. It is thought that any research will constitute compilation and data gathering. For example, surveys of towns or neighborhoods for architecturally noteworthy buildings or features, possibly resulting in tour guides.

2. Contract or Sponsored Research - No research projects are currently in progress. Research could be conducted by an individual with whom we contract, by the Iowa Chapter, AIA, or by architectural students at Iowa State University or graduate students at other universities around the state. Sponsors of research could be such groups as The American Institute of Architects, other Foundations (Better Homes and Gardens Foundation, for example), or private groups in the state interested in architectural preservation and/or history.

3. Disposition of Research Results - Research conducted will be the means to the ends of a project. In other words, the Foundation would establish a project goal (such as a book on Iowa Architecture) and then proceed with the appropriate research to gather information necessary. All publications will be available to the public and all interested parties.

4. Ownership and Control of Intangible Rights - It is doubtful that any patents, processes or formulas will be generated. The organization plans to retain all rights to and control over any copyrights or similar items that may be developed.

5. Copies of Publications Showing Research - No research has been performed to date, and none will be undertaken until tax exempt status is achieved, so no copies can be furnished.

6-13. Scholarships and/or Grants - As disclosed on Page 9 of the Form 1023 and as affirmed in the letter of transmittal, there is no present intention (or capability) to award scholarships or grants and none are foreseen for several years. The Internal Revenue Service will be contacted prior to the award of any scholarships and/or grants for advance approval of all procedures relating to scholarships and/or grants.

14. Realization of Purposes -

Purpose 1 - To seek, investigate and enable programs and projects for the improvement of the human environment, for work, for recreation for living. One such example is the contemplated "The Search for Shelter" Program which will be modeled on a program already in existence in other parts of the country and

sponsored by the American Institute of Architects, the American Institute of Architecture Students and the Neighborhood Reinvestment Corporation. (A two page copy of their materials is attached as Exhibit A.) This would be a program to assist the homeless and would involve conducting a workshop of architects, students and community leader and groups to select one or more residences for rehabilitation as low income housing. It is hoped that five residences in the following areas - Sioux City, Waterloo, Davenport, Cedar Rapids - Iowa City and Des Moines - will be selected. The organization will not own or acquire these residences but will furnish design assistance, act as a catalyst for funding and organization, and increase public awareness. Preliminary contacts have been made with Meredith Corporation and the Better Homes and Gardens Foundation for funding and support.

The Foundation also intends to assist with fund raising for specific neighborhood and building preservation, although no projects are currently contemplated.

Purpose 2 - To solicit, receive and expend gifts, grants and legacies for the education, exhibition, publication, research and preservation of architecture and its allied arts and sciences. The organization plans to seek funds and to help sponsor the Architecture in the Schools program that is available through the American Institute of Architects. See material attached as Exhibit B. Also, the organization will sponsor exhibits such as Women in Architecture which is a national exhibit available through the American Architectural Foundation, a § 501(c)(3) organization affiliated with the American Institute of Architects. Possibly a similar exhibit on the Iowa level may be undertaken as a research project. Another project being considered is a book on 25 years of Iowa Architecture featuring the award winners selected by the Iowa Chapter of the American Institute of Architecture. In addition, tour guides resulting from the research described in Questions 1 and 2 above may be produced. Speakers and seminars may be sponsored to study or research the work of certain architects or styles of architecture.

Purpose 3 - To establish recognition and awards for meritorious work. These would be honorary awards such as certificates and/or plaques for outstanding achievements or awards. It is not contemplated that monetary awards would be granted.

Purpose 4 - To provide architectural scholarships, establish teaching and research chairs in architecture, and assist architectural education and research projects. See response to Questions 6 through 13.

Purpose 5 - To provide for the dissemination of literature and information of beneficial use to architecture and its allied arts and services. See responses to prior questions about books, tour guides, seminars, speakers, etc.

Purpose 6 - To assist through cooperation with, association in, and support of any activities which will result in better architecture and in improvement of the architectural profession. It is planned to coordinate activities with organizations such as the Iowa Arts Council, Iowa Historical Department, Iowa Humanities Board and local arts and historical societies to identify projects, offer design assistance, and raise funds for specific projects relating to architecture.

15. Programs and Projects in Greater Detail - See the responses to the preceding Question 14 for greater detail about programs and projects.

16. Endowment - As revealed in the proposed budget, it is hoped that a significant portion of the principal of the contributions can be preserved to generate ongoing income. The income will help finance the programs and projects described earlier in this memorandum and to give the organization a degree of stability and allow for orderly planning and operations.

THE
SEARCH
FOR
SHELTER



The Architect and Community Responsibility: Working Together to House the Homeless

THE SEARCH FOR SHELTER

The Search for Shelter is a public outreach program of The American Institute of Architects, American Institute of Architecture Students, and Neighborhood Reinvestment Corporation.

Created in 1986, The Search for Shelter provides communities with an invaluable framework and action plan to address the needs of the homeless and near homeless. Based on the concept that every project needs a strong foundation, The Search for Shelter forges community coalitions with local and national organizations offering a broad range of skills and resources. These coalitions or teams are the key. Utilizing the skills of architects, architecture students, educators, homeless service providers, community and government groups, together they determine what is the most critical housing problem in their community and the most appropriate solution.

Since its inception, 36 cities have used The Search for Shelter approach. While projects have addressed a diverse set of issues, they have all increased the community's education and awareness of the problem. In a number of cities, the program has served as a catalyst for community action. Currently, Search for Shelter teams in 24 cities are implementing construction projects. In Shreveport, LA, the team renovated the McAdoo Hotel into colorful SRO units for the homeless; in Phoenix, AZ, the local team converted a boarded-up nursing home into long-term housing for single, homeless women; in Atlanta, GA, the dilapidated Harris House Hospital will become housing for homeless veterans.

In all, close to 700 single and family units will be added to the housing landscape--that's more than 1000 people taken off the streets. And the program's potential has barely been tapped. During 1988, a second round of Search for Shelter workshops has brought in more communities and more housing solutions--and a more aware public. Ambitious plans are being made now for 1989 and beyond.

The Creation of Shelter, by Nora Richter Greer, was produced in November, 1988. It documents the projects undertaken by the original 29 cities and how they have proceeded, an invaluable resource for anyone searching for housing solutions. The Search for Shelter program got its name from her earlier book by that title which contained information developed during two 1985 AIA symposia on the subject of housing the homeless.

For more detailed information, including a list of participating cities, please contact **Paul T. Knapp**, CAE, Director, The Search for Shelter, The American Institute of Architects, 1735 New York Ave., N.W., Washington, DC 20006 (202) 626-7468.

Rev. 11/88

National Sponsors:

The American Institute of Architects
The American Institute of Architecture Students
Neighborhood Reinvestment Corporation (A member of the national NeighborWorks network)

THE SEARCH FOR SHELTER



The Architect and Community Responsibility: Working Together to House the Homeless

THE SEARCH FOR SHELTER PARTICIPATING CITIES (36)

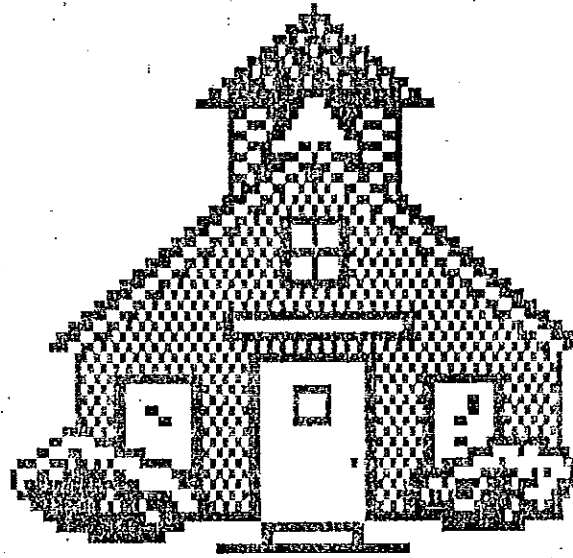
ARIZONA:Phoenix
CALIFORNIA:Berkeley
CALIFORNIA:Los Angeles
CALIFORNIA:San Mateo
COLORADO:Boulder
COLORADO:Denver
CONNECTICUT:New Haven
DISTRICT OF COLUMBIA
FLORIDA:Gainesville
FLORIDA:Miami
GEORGIA:Atlanta
ILLINOIS:Chicago
KENTUCKY:Lexington
LOUISIANA: New Orleans
LOUISIANA:Shreveport
MARYLAND:Baltimore
MASSACHUSETTS:Boston
MICHIGAN:Pontiac
MINNESOTA:Duluth
MINNESOTA:Minneapolis/St. Paul
MISSISSIPPI:Jackson
MISSOURI: Kansas City
NEBRASKA:Lincoln/Omaha
NEW MEXICO:Albuquerque
NEW YORK:Brooklyn
NEW YORK:Ithaca
NEW YORK:New York
NEW YORK:Syracuse
OHIO:Cincinnati
OHIO:Columbus
OREGON:Portland
PENNSYLVANIA:Philadelphia
PENNSYLVANIA:Pittsburgh
TENNESSEE:Knoxville
TEXAS:Dallas
WISCONSIN:Madison/Milwaukee

Rev. 11/88

National Sponsors:

The American Institute of Architects
The American Institute of Architecture Students
Neighborhood Reinvestment Corporation (A member of the national NeighborWorks network)

ARCHITECTURE in the SCHOOLS



Iowa Chapter, A.I.A.

512 Walnut

Des Moines, Iowa

515-244-7502

Iowa Chapter, American Institute of Architects

512 Walnut Street • Des Moines, Iowa 50309 • 515-244-7502

ARCHITECTURE IN THE SCHOOLS

1988 SUMMARY STATEMENT

The "Architecture in the Schools" program was initiated in 1985 by a committee of architects and teachers. In the fall of 1987 the funds provided by the NEA Design Arts Grant enabled the Iowa Chapter, American Institute of Architects to help fund a half-time Educational Coordinator as well as provide support materials for teachers. With the staff position, the program experienced growth and development. This was at a time when the original committee was experiencing "volunteer burn out".

RESOURCE DEVELOPMENT:

A handbook of lesson plans called Architext was published in early March. The purpose of this book is to provide a user-easy reference for teachers and architects in the classroom when they want to teach a concept that relates to architecture. Architext is an interdisciplinary approach for grades K-12. Presently it consists of 25 different lesson plans plus a resource listing of books, films, video cassettes plus other available resources. Since it is in a 3-ring binder format, it will be updated annually. Approximately 125 copies of Architext have been sold.

Fifteen reference books have been purchased for the AIS resource library.

In September, a cooperative project with Iowa State University Art and Design Extension was completed. It is part of a program called "Art in Our Time. The architecture section is called "Building our Heritage: Iowa Architecture 1939-1985. Seven architects from around the state were involved in selecting a building, gathering information, and slides on this building. This program has the potential of reaching a very large number of children and adults through the extension system. Docents from 33 counties attended a training program in September.

STAFF DEVELOPMENT

Staff development courses have been piloted through the Des Moines Community Schools with the most recent one in the fall of 1987. In June, 2 teacher workshops were planned through the AEAs. The first was held in Iowa City for 3 days and was available for 1 graduate credit. It was called "Neighborhoods as Resources: Understanding our Built Environment". Fifteen teachers representing K-12 grades were involved. There is the potential of reaching over 2,000 children as the result of this one workshop since the majority of these teachers teach several classes. Approximately 50 newspaper, radio, and television news releases were distributed covering this workshop for the Cedar Rapids and Iowa City area.

A second workshop was planned for June 27 - July 1 in Mason City. Since this workshop covered 5 days it was available for 2 graduate credits through Marycrest College. The topic was "Prairie Style Architecture: Understanding our Built Environment". News releases were sent to approximately 45 newspapers, radio and television stations. However, this workshop was canceled because of insufficient enrollment. Because all of the planning for this workshop had been finalized, we plan to use it to implement 2 one-credit courses in the Mason City AEA next spring. Preliminary planning for additional teacher workshops has been initiated for Waterloo this winter, and in Council Bluffs, Sioux City, and Burlington for next summer.

NETWORKS:

The Education Coordinator has traveled to Council Bluffs, Sioux City, Mason City, Cedar Rapids, Iowa City, Waterloo, and Davenport to present information on the "Architecture in the Schools" program to the AEA's and the architects, as well as solicit their support. Presentations have also been made to Art Educators of Iowa State Convention (60), Midwest Convention of Environmental Educators (40), Regional Meeting of Education Coordinators (54), and Des Moines Community School Inservice (112).

Presentations are scheduled for the Upper Midwest Art Educators Conference in Minneapolis on October 15, and at the Burlington AEA Inservice Day on October 17.

PROGRAM DEVELOPMENT:

In response to a popular request from teachers, the Iowa Chapter, A.I.A. developed and implemented a "Career Awareness Seminar" for high school juniors and seniors in the central Iowa area. A flyer was sent to art teachers and guidance counselors at high schools in central Iowa. This seminar drew 34 participants. Eight architects or intern architects participated in the seminar.

FUNDING: A grant proposal has been recently submitted to the Iowa Humanities Board. Plans are to submit a proposal to the AIA College of Fellows Fund and to the NEA as well as research other possibilities.

AMERICAN INSTITUTE OF ARCHITECTS

Iowa Chapter



Barbara J. Schmidt
Education Coordinator

512 Walnut
Des Moines, Iowa 50309

Telephone: (515) 244-7502

revised 4/3/89

ARCHITECTURE: Discovering the Roots of Our Community
Burlington

Monday, June 12

Location: Arts for Living Center
7th & Washington

- 8:30 Class Briefing, schedule, requirements and objectives.
Barb Schmidt, Education Coordinator, IA. Chapter AIA
- 9:00 Built Environment Education perspective, Barb Schmidt
- 9:30 Board bus with Janet McCannon as tour guide
- 10:00 Apple Trees Museum
- 11:00 Memorial Auditorium
- 11:30 Lunch at Big Muddy's Restaurant
- 12:30 Tour North Hill neighborhood and Mosquito Park
- 1:30 Return to Arts for Living Center
"The Life and Style of Burlington during the 1930's and
40's" Dan Bied, writer
- 2:30 Break
- 2:45 An art teacher shares what she has accomplished in the
classroom. Inez Metzger
- 3:30 Discussion of assignment.
Classroom resources.
- 7:00 Town Meeting "Influences of Cultural Resources on Urban
Development" Steve Brower, Landscape Architect

Tuesday, June 13

Location: First Congregational Church
313 North 4th Street

- 8:30 Brief evaluation of Monday's program
- 9:00 ~~(title?) Vicki Summerson, middle school teacher~~
- 9:30 "What to look for" Steve Brower
Walking tour of the Historic District
Steve Brower
- 11:30 Lunch at the Port or First Congregational Church depending on
the weather (bring lunch or pick-up at Cooks & Co.)
- 12:30 Return to First Congregational Church
Architectural vocabulary, slides of architectural details in
the Burlington area, restoration projects.
Dave Metzger, architect
- 1:30 Box City -- hands on activity
- 3:00 Critique city

Wednesday, June 14

Location: Burlington Library
501 North 4th Street

- 9:00 Burlington Then and Now!
Janet McCannon, Project Manager, Main Street Burlington
- 10:15 Walk to Phelph's House for tour
- 11:00 Return to Burlington Library for tour of building
- 12:00 Lunch
- 1:00 Sharing of ideas for how concepts dealing with our
architectural heritage could be taught
Evaluation

revised 4-12-89

ARCHITECTURE: Discovering the Roots of Our Community
Sioux City

Monday, June 19 Starting location: Western Hills AEA
8:30 Class Briefing: schedule, requirements and objectives
Barb Schmidt
9:30 "Buildings Speak: The Language of Architecture" slide program
10:00 Break
10:15 "Introducing Design" ISU Extension program
"The design process and programming" Ken Keith, architect
11:45 Lunch (to be catered) and discussion of assignment,
and classroom resources
1:00 Drive to downtown and tour 1st National Bank
Iowa Public Services Building
3:00 Scavenger hunt of animals and other details on buildings
in downtown. Ed Storm, AIA
7:00 Town Meeting "The Class Structure behind Sioux City's
Architecture" Dr. William Hewitt
Lincoln Center, Morningside College

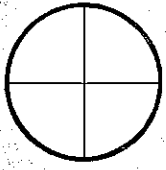
Tuesday, June 20 Starting location: Convention Center
8:30 Brief evaluation of Monday's program
9:00 (title ?) Scott Sorensen, Sioux City Public Museum
10:15 Break
10:30 Board bus for tour Prospect Hill
12:00 Lunch at the Mall
1:00 Tour H.H. Everest House
2:00 Tour Courthouse

Wednesday, June 21 Starting location: St. Thomas Episcopal Church
8:30 Tour St. Thomas Episcopal Church
10:00 Drive to Western Hills AEA
"Box City" activity
12:00 Lunch (bring sack lunch) and critique Box City
1:00 Sharing of ideas about how concepts concerning our
architectural heritage could be implemented
Evaluation

Suggested texts:

America's Architectural Roots: Ethnic Groups that Built
America by Dell Upton
Architext by Iowa Chapter, AIA

"Box City" is a 3-dimensional city building exercise in which all students participate. Tested in previous educational settings, this exercise teaches students lessons in design, land use, and political compromise in a creative and fun learning atmosphere.

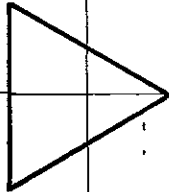


ARCHITECTURE

The "Architecture in the Schools" program was initiated in 1985 by the Iowa Chapter, American Institute of Architects as the first comprehensive state-wide program for built environment education. The objective of the program is to develop awareness, understanding, and appreciation of the built environment as part of the educational process.

Architecture is a 3-dimensional example of many abstract concepts. The problem solving and decision making approaches can be easily implemented in social studies, math, language arts, science, and art curriculum.

For more information concerning "Architecture in the Schools" resources or teacher workshops, please use the enclosed card.

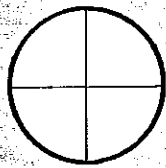


in the

RESOURCES

"Buildings Speak: The Language of Architecture" is a slide program that gives students a framework for understanding the complex art of architecture. It consists of over 150 slides and a pre-recorded text which takes students through the world of architecture: from the inside of a bird's egg at the Philadelphia Zoo to the grandeur of the piazza at Saint Peter's Basilica. Available for sale or for loan for a nominal handling fee.

Architext is an interdisciplinary approach for grades K-12. Presently it consists of 25 lesson plans plus a resource listing of books, films, video cassettes plus other available resources. The 3-ring binder format allows it to be updated annually. Available for sale.



SCHOOLS

WORKSHOPS

Teacher Workshops are available through cooperating Area Education Agencies (AEA) for staff development credit or graduate credit. Teachers attending the 3 or 5 day workshops receive instructional materials, preview available resources, participate in design and problem-solving exercises, talk with architects and share ideas.

Workshops utilize the resources of that urban area. Teachers become more aware of significant architecture as they participate in the tours, hear the local historian and study the impact of change upon their community.

Teachers should conclude a workshop with heightened awareness of the built environment plus an understanding of how concepts may be incorporated into the curriculum as well as resources available.

AUG - 9 1989

DAVIS, HOCKENBERG, WINE, BROWN, KOEHN & SHORS

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GEORGE W. SULLIVAN
MICHAEL G. KULIK
RICHARD E. RAMSAY
F. RICHARD THORNTON
THOMAS E. SALSBERY
E. RALPH WALKER
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DIANE M. STAHLER
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NORENE D. JACOBS
CHARLES J. KALINOSKI*
MARGARET M. CHAPLINSKY*
NICHOLAS H. ROBY
KATHERINE E. SCHMIDT
MARK D. WALZ
KELLY D. LOVELL
GARY M. MYERS
STANLEY J. THOMPSON

DAVID A. TANK
DAVID M. ERICKSON
C. T. NEWSUM
LORI TORGERSON CHESSE
MARIA K. DE VRIES
DALE E. McALLISTER
MARTHA A. FAGG
ELIZABETH E. GOODMAN
SALLY A. BUCK
JO ELLEN WHITNEY
JEFFREY M. PIERICK
RICHARD S. JENKINS
DAVID W. BODY
JAN D. MOSBARGER
BONITA X. JANSMA
STEVEN P. WANDRO
CECELIA P. IBSON
DAVID A. McNEILL
WILLIAM R. VIPOND
M. DANIEL WATERS
CHRISTOPHER P. JANNES
STEPHEN MOLINE
MICHAEL A. KUEHN
STEPHANIE G. SARCOE
*ADMITTED ONLY IN PENNSYLVANIA

KENT A. HERINK
PATENTS

RUDOLPH L. LOWELL
PATENTS OF COUNSEL

HARLAN J. THOMA
RICHARD F. STAGEMAN
PAUL E. BROWN
BARBARA M. MACK
WILLIAM D. THOMAS
OF COUNSEL

DAVID J. HENRY
1948-1983

2300 FINANCIAL CENTER
666 WALNUT STREET
DES MOINES, IOWA 50309
(515) 243-2300
FACSIMILE (515) 243-0654
TELEX: 62780053
(PRO SECS)
CABLE: DAVIS LAW

2 STRATHEARN PLACE, SUITE 5
HYDE PARK SQUARE
LONDON W2 2NQ, ENGLAND
(011-44-1) 262-9022
ANSWERING SERVICE (011-44-1) 486-0321
INTN'L FACSIMILE (011-44-1) 706-4785
INTN'L TELEX 291126 (OPUS G)

August 8 , 1989

Ms. Suzanne Schwengels
Mr. Robert C. Broshar
Iowa Chapter, American Institute
of Architects
512 Walnut Street
Des Moines, Iowa 50309

Dear Suzanne and Bob:

Please find enclosed a copy of the letter from the Internal Revenue Service (IRS) granting tax-exempt status for Iowa Architectural Foundation. Once the Foundation has been ruled to be tax-exempt, it will remain tax-exempt, provided that its operations are consistent with the information contained in the exemption application concerning proposed operations. No final determination was made by the IRS whether your organization is a publicly supported charity or a private foundation, although the letter states that the IRS believes it reasonable to expect that it is publicly supported. Accordingly, the IRS has ruled that you are exempt for the time being under Section 509(a)(2), which is the general publicly supported exemption.

It will be necessary to submit information concerning your public support and sources of other revenue within ninety (90) days after the end of the advance ruling period (December 31, 1992). Generally, the IRS will mail forms to you requesting this information, although sometimes the forms do not get sent. During this advance ruling period, contributions to the Foundation are deductible as provided by Section 170 of the Internal Revenue Code. I will make an entry in our docket control concerning the end of the advance ruling period, and would suggest you do the same as a safeguard.

The remainder of the IRS letter outlines several details concerning the Foundation's operations, including the

Ms. Suzanne Schwengels
Mr. Robert C. Broshar
August 8, 1989
Page 2

requirements for filing Form 990, Return of Organization Exempt From Income Tax, and the need to pay social security taxes under FICA on remuneration of \$100 or more which it pays to any of its employees during a calendar year. The Foundation is not liable for the tax imposed under the Federal Unemployment Tax Act, FUTA, nor is it required to file Federal income tax returns unless it is subject to tax on unrelated business income. I am assuming you will be handling tax returns if required, through your local accountant. Please let me know if there is anything else that you expect us to be doing concerning the matters in the IRS letter.

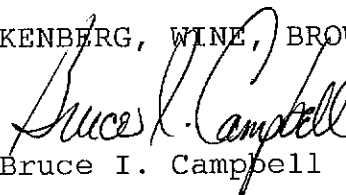
Because the enclosed IRS letter could help resolve questions about the Foundations exempt status, please keep the letter in your permanent records.

It is also necessary to submit an Iowa Exemption Application, attaching the IRS letter granting exemption. This application has been prepared and is enclosed. Please return the signed Application in the enclosed self-addressed envelope, and I will forward it to the Iowa Department of Revenue.

Please let me know if you have questions or concerns at this time or if there is anything further that you expect us to be doing concerning the matters contained in the IRS exemption letter.

Sincerely yours,

DAVIS, HOCKENBERG, WINE, BROWN, KOEHN & SHORS



Bruce I. Campbell

BIC:LSM:lmg
Enclosures
se3:E2021401.89

**Internal Revenue Service
District Director**

Department of the Treasury

P O BOX A-3270 DMV 22-2
CHICAGO, IL 60670

Date: **JUL 24 1989**

IOWA ARCHITECTURAL FOUNDATION
612 WALNUT STREET
DES MOINES, IA 50307

Employer Identification Number:
42-1826492

Contact Person:
L. HARTHORNE

Contact Telephone Number:
(312) 886-1279

Accounting Period Ending:
December 31

Foundation Status Classification:
509(a)(2)

Advance Ruling Period Begins:
August 15, 1989

Advance Ruling Period Ends:
December 31, 1992

Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 509(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 509(d) and 4940.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

CDMA ARCHITECTURAL FOUNDATION

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date such knowledge was acquired.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excises, employments, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2035, 2106, and 2522 of the Code.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 194, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If are not required to file, simply attach the label provided, check the box in the heading

ICMA ARCHITECTURAL FOUNDATION

to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



R. S. Mintrodes, Jr.
District Director

Enclosure(s):
Form 872-C

Form **872-C**
(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

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

(See Form 1023 Instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

To be used with Form
1023. Submit in
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Iowa Architectural Foundation
(Exact legal name of organization)
512 Walnut Street
Des Moines, Iowa 50309
(Number, street, city or town, state, and ZIP code)

} and the District Director
of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year... December 31, 1988

Name of organization	Iowa Architectural Foundation	Date	12/12/88	
Officer or trustee having authority to sign	Signature ▶ <i>H. Arnold P. ...</i> , Vice Chairman			
District Director	Signature ▶ <i>Es. ...</i>		Date	JUL 24 1989
By ▶	Signature ▶ <i>Joan C. ...</i> Group Manager (201)			



Notice 835

(January 1988)

Major New Tax Law Changes Affecting Exempt Organizations

Legislation signed into law by the President on December 22, 1987, contains a number of significant provisions affecting tax-exempt organizations described in section 501(c) of the Internal Revenue Code. These provisions include new public disclosure requirements imposed on the organizations, penalties for not complying with the new requirements, and taxes on political expenditures and lobbying beyond allowable amounts by certain types of exempt organizations. Some of these provisions were effective on the date of enactment or the day following, and some become effective January 21 or February 1, 1988.

Exempt organizations need to familiarize themselves with these tax law changes in order to bring themselves into compliance. This Notice attempts to alert you to the major new provisions affecting tax-exempt organizations. In some cases, **the new law requires important changes in how you conduct certain activities**, such as when a noncharitable organization solicits contributions. In other instances, **the new law will require changes in how you maintain accounting and other types of records**, such as when a charitable organization has certain types of transactions or relationships with noncharitable organizations. Set forth below are brief descriptions of the new law's key provisions. The Service plans to provide further guidance in the near future.

Public Disclosure Requirements Solicitations of Nondeductible Contributions.

Beginning February 1, 1988, any fundraising solicitation by or on behalf of any section 501(c) organization that is *not* eligible to receive contributions deductible as charitable contributions for Federal income tax purposes must include an express statement that contributions or gifts to it are not deductible as charitable contributions. The statement must be in a conspicuous and easily recognizable format whether the solicitation is made in written or printed form, by television or radio, or by telephone. However, this provision applies only to those organizations whose annual gross receipts are normally more than \$100,000. Religious and apostolic organizations described in section 501(d), as well as political organizations (including PACs) described in section 527(e), are also required to comply with this provision.

Failure to disclose that contributions are not deductible could result in a penalty of \$1,000 for each day on which a failure occurs, up to a maximum amount upon any organization of \$10,000. In cases where the failure to make the disclosure is due to intentional disregard of the law, the \$10,000 limitation does not apply and more severe penalties are applicable. No penalty will be imposed if the failure is due to reasonable cause.

Public Inspection of Annual Returns.

Any organization that files a Form 990, Return of Organization Exempt From Income Tax, for a tax year beginning after 1986 must make its return available for public inspection upon request within the 3-year period beginning with the due date of the return (including extensions, if any). All parts of the return and all required schedules and attachments other than the list of contributors to the organization must be made available. Inspection must be permitted during regular business hours at the organization's principal office and at each of its regional or district offices having 3 or more employees. This provision applies to any organization that files a Form 990, regardless of the size of the organization and whether or not it has any paid employees.

Any person who does not comply with the public inspection requirement may be assessed a penalty of \$10 for each day that inspection was not permitted, up to a maximum of \$5,000 with respect to any one return. Any person who willfully fails to comply may be subject to an additional penalty of \$1,000. No penalty will be imposed if the failure is due to reasonable cause.

Public Inspection of Exemption Applications.

Beginning January 21, 1988, any section 501(c) or 501(d) organization that submitted an application for recognition of exemption (including Forms 1023 and 1024) to the Internal Revenue Service after July 15, 1987, must make available for public inspection a copy of its application (together with a copy of any papers submitted in support of its application) and any letter or other document issued by the Service in response to the application. An organization that submitted its exemption application on or before July 15, 1987, must also comply with this requirement if it had a copy of its application on July 15, 1987. As in the case of annual returns, the copy of the application and related documents must be made available for inspection during regular business hours at the organization's principal office and at each of its regional or district offices having at least 3 employees.

The penalties for failure to comply with this provision are the same as those discussed in "Public Inspection of Annual Returns" above, except that the \$5,000 limitation does not apply. No penalty will be imposed if the failure is due to reasonable cause.

Both exempt organization returns and approved exemption applications will continue to be available for public inspection at IRS district offices and at the IRS National Office in Washington, D.C.

Disclosures Regarding Certain Information and Services Furnished.—A section 501(c) organization that offers to sell (or solicits money for) specific information or a routine service to any individual which could be readily obtained by that individual from an agency of the Federal Government free of charge or for a nominal charge must disclose that fact in a conspicuous manner when making any such offer or solicitation after January 31, 1988. Any organization that intentionally disregards this requirement will be subject to a penalty for each day on which the offers or solicitations were made. The penalty imposed for a particular day is the greater of \$1,000 or 50 percent of the aggregate cost of the offers and solicitations made on that day which lacked the required disclosure.

Disclosures Regarding Certain Transactions and Relationships.—In their annual returns on Form 990 or 990-PF for years beginning after 1987, section 501(c)(3) organizations must disclose information with respect to their direct or indirect transfers to, and other direct or indirect relationships with, other organizations described in section 501(c) (not including other section 501(c)(3) organizations) or in section 527, relating to political organizations. The purpose of this provision is to help prevent the diversion or expenditure of a section 501(c)(3) organization's funds for purposes not intended by section 501(c)(3) of the Code. Forms 990 and 990-PF for 1988 will require this additional information. All section 501(c)(3) organizations are now obliged to begin maintaining records regarding all such transfers, transactions, and relationships.

Political and Legislative Activities

Political Activities by Section 501(c)(3) Organizations.—Section 501(c)(3) has been clarified so that it now explicitly bars not only activities and expenditures "in support of" any candidate for public office, but also activities and expenditures "in opposition to" any such candidate. Other sections allowing a charitable contribution deduction for Federal income, estate, and gift tax purposes have been amended in an identical fashion. These amendments took effect on December 23, 1987.

Another amendment taking effect on the same date precludes qualification under section 501(c)(4) for any organization that lost its section 501(c)(3) status because of its intervention in a political campaign. This ensures that such an organization would be subject to Federal income tax for at least one year before its tax-exempt status under section 501(c)(3) could be reinstated. Prior to this amendment, section 504 of the Code barred section 501(c)(4) qualification only for those organizations that lost their section 501(c)(3) status because of substantial lobbying activities.

Tax on Political Expenditures by Section 501(c)(3) Organizations.—For taxable years beginning after December 22, 1987, an initial excise tax under new section 4955 is imposed on any amount paid or incurred by a section 501(c)(3) organization in connection with any intervention in a political campaign on behalf of, or in opposition to, any candidate for public

Internal Revenue Service
District Director

Department of the Treasury

Date: Nov 15, 1992

IOWA ARCHITECTURAL FOUNDATION
512 WALNUT STREET
DES MOINES, IA 50309

Our Letter Dated:

July 24, 1989
Advance Ruling Period Ends:

Dec 31, 1992
Person to Contact:

Mr. Quinn
Contact Telephone Number:

(312) 886-7731

Our letter of the above date stated that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in Internal Revenue Code sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate your advance ruling period ends on the date shown above. Therefore, to establish that you are an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please send us the following information for each of the tax years in your advance ruling period:

1. Amount of gifts, grants, and contributions received.
2. Amount of membership fees received.
3. Amount of gross income from interest, dividends, rents, and royalties.
4. Amount of net income from unrelated business activities.
5. Amount of tax revenue levied for your benefit and either paid to you or spent on your behalf.
6. The value of services or facilities furnished to you by a governmental unit without charge. (Do not include the value of services or facilities generally furnished to the public without charge.)
7. Amount of other receipts. Please specify their nature. (Do not include gain (or loss) from the sale or exchange of capital assets or gross receipts from the sources described in item 10, below.)
8. The total amount of the above items for each year and the total for the advance ruling period.

(over, please)

DAVIS, HOCKENBERG, WINE, BROWN, KOEHN & SHORS, P.C.

ATTORNEYS AND COUNSELORS AT LAW

A. ARTHUR DAVIS
HARLAN D. HOCKENBERG
DONALD J. BROWN
WILLIAM J. KOEHN
JOHN D. SHORS
STEPHEN W. ROBERTS
WILLIAM R. KING
ROBERT F. HOLZ, JR.
DENNIS D. JERDE
C. CARLETON FREDERICI
GEORGE W. SULLIVAN
MICHAEL G. KULIK
RICHARD E. RAMSAY
F. RICHARD THORNTON
THOMAS E. SALSBERY
FRANK J. CARROLL
BRUCE I. CAMPBELL
JONATHAN C. WILSON

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BRIAN J. LAURENZO
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1902-1991
DAVID J. HENRY
1948-1983

THE FINANCIAL CENTER
666 WALNUT STREET, SUITE 2500
DES MOINES, IOWA 50309-3993
TELEPHONE (515) 288-2500
FACSIMILE (515) 243-0654
CABLE: DAVIS LAW

AFFILIATED FIRM
VIZARDS
SOLICITORS
42 BEDFORD ROW
LONDON, ENGLAND WC1R 4JL
TELEPHONE 071-405-6302
(NOT LICENSED TO PRACTICE IN IOWA)

March 17, 1993

CERTIFIED MAIL

Internal Revenue Service
EP/EO Division
230 S. Dearborn, DPN 20-50
Chicago, IL 60604

REC'D

MAR 26 93

AIA Iowa

RE: Iowa Architectural Foundation
EIN: 42-1326492

Dear Sir/Madam:

The advance ruling period for the above organization ended December 31, 1992. Enclosed is Form 8734, Support Schedule for Advance Ruling Period in compliance with Treasury Regulation § 1.509(a)-3(e)(3).

Very truly yours,

DAVIS, HOCKENBERG, WINE, BROWN, KOEHN & SHORS, P.C.

Stephanie G. Sarcone
Stephanie G. Sarcone

SGS:dd
Enclosures
AT:T2505501.93
cc: Suzanne Schwengels

Support Schedule For Advance Ruling Period

Name of Organization
Iowa Architectural Foundation

Employer Identification Number
42-1326492

For information on completing this support schedule, please see the instructions for Part IV of Schedule A (Form 990), Organization Exempt under 501(c)(3).

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	1988	1989	1990	1991	1992	1993	1994
1. Gifts, grants, and contributions received. (Do not include unusual grants. See line 14)	1,550.00	4,250.00	12,578.50	3,495.00	18,277.94		40,151.44
2. Membership fees received	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		- 0 -
3. Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	- 0 -	- 0 -	- 0 -	- 0 -	485.00		485.00
4. Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	- 0 -	- 0 -	471.22	551.97	517.86		1,541.05
5. Net income from unrelated business activities not included in line 4	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		- 0 -
6. Tax revenues levied for your benefit and either paid to you or expended on your behalf	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		- 0 -
7. The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		- 0 -
8. Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets	- 0 -	- 0 -	- 0 -	- 0 -	62.50		62.50
9. Total of lines 1 through 8	1,550.00	4,250.00	13,049.72	4,046.97	19,343.30		42,239.99
10. Line 9 minus line 3	1,550.00	4,250.00	13,049.72	4,046.97	18,858.30		41,754.99
11. Enter 1% of line 9	15.50	42.50	130.50	40.47	188.58		417.55
12. Organizations described in section 170(b)(1)(A)(vi):							835.10
a. Enter 2% of amount in column g, line 10							
b. Attach a list showing the name of, and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for all years exceeded the amount shown in 12b. Enter the sum of all excess amounts here							

*Beginning with the date of formation unless otherwise specified in the exemption letter. (continued on reverse)

13. Organizations described in section 509(a)(2):

a. Attach a list, for amounts shown on lines 1, 2, and 3 showing the name of, and total amounts received in each year from each "disqualified person", and enter the sum of such amounts for each year:

Year 1 _____ Year 2 _____ Year 3 _____ Year 4 _____ Year 5 _____ Year 6 _____

b. Attach a list showing, for each year, the name and amount included in line 3 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 1 for the year or \$5,000. Include organizations as well as individuals. Enter the sum of these excess amounts for each year:

Year 1 _____ Year 2 _____ Year 3 _____ Year 4 _____ Year 5 _____ Year 6 _____

14. If you received any unusual grants during your advance ruling period, attach a list for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these in line 1 above.

Under penalties of perjury, I declare that I am authorized to sign this schedule on behalf of this organization and that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.



(Signature)

President

(Title or authority of signer)

03-17-93

(Date)

(515) 244-7502

(Telephone No.)

EXHIBIT A

OTHER INCOME

Line 8 - Other Income

Kansas City Architectural Foundation Grant	\$62.50
Polaroid Refund	

TOTAL	\$62.50
-------	---------

CONTRIBUTIONS EXCEEDING AMOUNT ON LINE 12

<u>Name of Contributor</u>	<u>Amount</u>
The Bloodgood Group	\$1,000.00
Brooks Borg & Skiles	1,650.00
Durrant Architects	1,750.00
Frevert Ramsey Kobes Architects	3,200.00
Hansen Lind Meyer Inc.	3,200.00
Huntington Ewing McKinney	1,000.00
RDG Bussard Dikis	4,000.00
Thorson Brom Broshar Snyder	4,003.00
Iowa Chapter, AIA	1,899.94
Sheet Metal Contractors of Iowa	1,000.00
TOTAL	\$22,702.94
LINE 12 TIMES 10	8,351.00
EXCESS OF LINE 12 TIMES 10	14,351.94

$$\begin{aligned} \text{SUPPORT TEST} &= \frac{\text{NUMERATOR (LINE 10 MINUS \$14,351.94)}}{\text{DENOMINATOR (LINE 10)}} = \frac{\$27,403.05}{41,754.99} \\ &= 66\% \end{aligned}$$