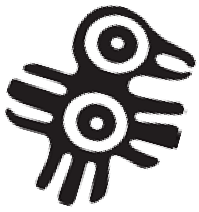

Ethnic Arts Council

EAC News

Summer 2007

Feature

Crossing The Divide

Aboriginal Australian Paintings and Contemporary Art

By Wolfgang Schlink

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Many had hoped that the new millennium would mark the dawn of an Age of Globalization, the rebirth of the earth as a global village in which mutual respect and acceptance of other belief systems and cultures would prevail. So far the naïve believers have been fooled. The understanding of "the Other", critical for the survival of our planet as a loosely integrated body of diverse aspirations, seems to escape our grasp.

We are pondering if a black political candidate is "black enough". We are building fences to keep aliens out. We are getting involved in major conflicts without sufficient understanding of the cultures of the people affected. In fact, significant doses of political attitudes seem to be rooted in ignorance or in its close relative, arrogance.

The art world does not differ much from the political realm. Euro-American centrism has written the pages of art history. The creative output of the "Third World", or of minorities now located within our "civilized" world, a.k.a. ethnic, indigenous or tribal art, has been relegated for a long time to dusty ethnological showrooms. The transition into so labeled "Houses of Cultures", the encyclopedic museums, is a work in progress. And, to gain entry into the hallowed halls of modern art galleries and museums, the contemporary art of "the other" cultures has to pass a litmus test of creative authenticity as contrasted with recurring tradition. An elite of western art historians, curators, gallerists and art writers establishes the rules of acceptance. As a consequence, art segregation tends to prevail over art integration.

Mawukura Jimmy Nerrimah, Wili (Waterhole), 2007, © the artist

This is particularly true for the visual arts of the first Australians, the oldest continuous culture and art movement on our planet. The Aborigines entered the fifth continent some 50,000 years ago, after a long journey that began in southern Africa. They have left their varied artistic imprint ever since, first in rock art and today mainly in works on canvas or on tree bark.

The Dreamtime

The Aborigines paint the Dreamtime, ancestral stories of mythical beings who created land, plants, animals, man, and law. They portray journeys to waterholes, food sources, and sacred grounds. They depict the land, "my country" as they call it, in their role of custodians of a particular terrain. They put into image the designs of ceremonies, body decoration and clan identity. They paint what is in their heads, not what they see. Their imagery is mostly abstract, yet based on concrete tradition, passed down through ritual, song, dance, and storytelling. Most of them live far away from urban centers and never had formal art training. They represent some two percent of Australia's population, but account for a disproportional large share of her art market. Estimates vary, but annual sales of AU$ 200 million seem to be a safe number. Western contemporary art hype is an alien concept for them. None of the top Aboriginal painters fits the image of a western "startist".

The odds have been stacked against the first Australians since, in 1788, the British took over "terra nullius", a continent that in their value system did not belong to anybody. Western cattle ranches, sheep stations, and mining interests displaced the Aborigines. Western guns killed them, and western diseases decimated them. Only in the early 1970s did the Australian Government implement a policy of assistance to preserve Aboriginality, the culture and tradition of Australia's indigenous people.

Western awareness of Aboriginal art started at the end of the

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19th century when missionaries and anthropologists encouraged the production of ochre-on-bark paintings in the North. But the true break-through of indigenous art began in Australia's "Red Centre" when in 1971 the white art teacher Geoffrey Bardon introduced western art materials, paint boards, canvas, and acrylic paint. Paintings that so far had been created on the ground or on the human body would now be executed in a permanent medium. This was a major turning point. The purpose of "painting culture" changed. Up to then it had been a major means of conveying knowledge in a society that did not know written language. The new generation of art was not made any longer for proprietary ceremonial use. It was created for export to other cultures.

The entry into the western art world ended the age of the innocence for Aboriginal artists. In retrospect, critical discussions among Aboriginal elders, how much of their sacred-secret culture could be revealed through art to uninitiated outsiders, almost seem easy compared to issues of just payment, authenticity, pressure to produce, and exploitation by western art commerce. Conflicts are inevitable in an environment where art is being produced by one culture and almost exclusively managed, marketed, collected, and critiqued by another.

Brice Marden, Cold Mountain 6 (Bridge), 1989-91, © the artist

Emily Kame Kngwarreye, Yam Story III (Detail), 1995, © the artist

As soon as the first Aboriginal "dot and circle paintings" emerged in the 1970s, the western art establishment struggled how to classify art and artists: Ethnological exotica, primitive, folk or tourist art, or a contemporary art *sui generis*? As for the latter, major auction houses to this day do not mix "black" Aboriginal contemporary art with "white" contemporary art in their sales. They in fact leave Aboriginal paintings in the ethnological context of baskets, boomerangs, shields, and spear throwers. A few maverick proponents and major exhibitions, more often than not outside of Australia, albeit with the assistance of Aboriginal advisors, have taken the position that the best of Aboriginal Australian art is on par with western contemporary art. The successful passage through the pearly gates into the certified Olympus of modernity is a significant affair. Prices being paid for ethnological art objects contrast with sought after contemporary art like night and day. Yet more important than the issue of commercial value, artistic recognition is being denied by employing a checklist of western art history terms. To illustrate the point: A recent exhibition of important Aboriginal women artists, curated at the Museum of Women in the Arts in Washington, D.C., was turned down by some fifty other venues. Apparently, for art museums the show was too ethnographic, for ethnographic showrooms it was too artsy. Rigid curatorial silo thinking prevailed.

Why do we still hesitate to embrace today's Aboriginal art as contemporary art?

Tradition and Authenticity

A main prejudice is that Aboriginal iconography represents "tradition", i.e. handed down eternal myths, the Dreamings. Thereby it cannot be "authentic", i.e. of genuine, innovative artistic origin. Contrasting "tradition" with "authenticity" seems like taking a counterproductive, indiscriminate snapshot of a particular moment in art time. Isn't yesterday's authenticity, e.g. Impressionism or Cubism, today's tradition? Yet, what could be more authentic than Aborigines painting their own culture?

Brice Marden, acclaimed American contemporary artist, was recently fêted in a retrospective at MoMA. Marden became inspired by Chinese calligraphy when in the 1980s he pursued an alternative to his earlier monochromatic canvases. The similarity of artistic expression is striking if one compares the late Aborigine Emily Kame Kngwarreye's "Yam Dreamings" to Marden's "Cold Mountain" series. Marden received critical praise for his style change, facilitated by the adaptation of a foreign art form. It would be absurd to deny Kngwarreye artistic merits because she interpreted her very own traditional totem, the pencil yam, in her very own calligraphy.

The "authenticity argument" also negates the incredible evolution of artistic expression achieved by Aboriginal artists over the past thirty years. Today's aesthetics have only a remote resemblance to the symbols used in body and ground paintings of previous generations. Moreover, the cliché of the "dot and circle painting" is about to become a historical notion.

What prevails is the magnificent resonance of the Dreamings, the deep connection to land that works beneath the surface of paint and canvas. By no means do the artists portray landscape in the sense of a genre. Aboriginal visualization of terrain and story is profoundly different from ours. When the artists depict space, dimensions, directions, and distances, they, in general, do not think in categories of "up and down" or "North and South". Their paintings connect and reverberate first through their aesthetics, colors, and shapes. And then through the main subject, the reverence for land as a place of mythology, ceremony and sustenance, a bond that most of western urban society has long lost.

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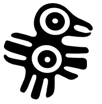
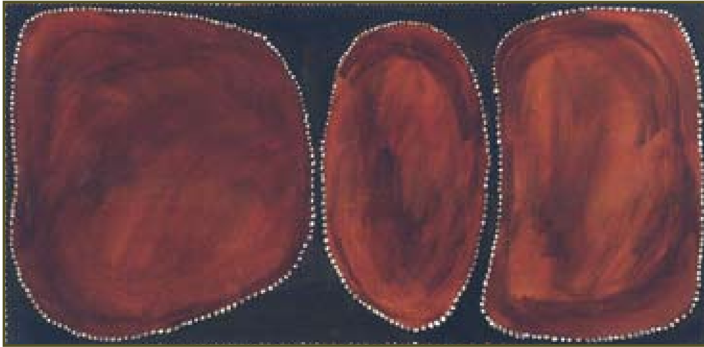


At times anthropological interpretation of Aboriginal art, its symbols and meaning, can become overbearing. When the narrative claims center stage, the aesthetics are relegated to be mere illustrations of often-imperfect attempts to translate the message. Of course, we want to understand, but the explanation is not necessarily the most important point for the viewer. Western contemporary art is not usually subjected to an explication test.



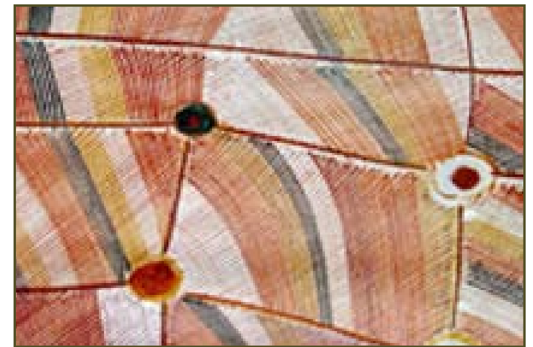
Rover Thomas, Uluru, 1987, © the artist

Regrettably, the voice of the artist generally goes unnoticed in the art classification scheme. Rover Thomas, the late Aboriginal grand master of ochre from North West Australia, reportedly wondered: "Who's that bugger who paints like me?" when he, at the National Gallery in Canberra in 1990, first saw Mark Rothko's *1957 #20*. Thomas felt in good artistic company acknowledging Rothko's ingenious simplification of shape and color, so characteristic for his own oeuvre. It was Thomas' initial look at western contemporary art.

Progress towards crossing the art divide is being made. John Mawurndjul, the prominent Aboriginal ochre-on-bark painter from Maningrida in Australia's North, inherited the imagery of ceremonies and mythical beings from his ancestors, but changed it over time to his very own abstract cross-hatching style. Mawurndjul: "…the old fashioned way of painting has finished, and we are new people doing new kinds of painting…". His body of work was honored by an exhibition at Museum Tinguely in Basel in 2006. A solo show for a tree bark painter in a modern art museum? The Swiss moved ahead of the art curve. The same year Mawurndjul was invited to design ceiling frescoes and column murals for the new Musée du Quai Branly in Paris (see EAC NEWS, Winter 2007, p.2).

Meanwhile, the appreciation of the art market - as measured in sales results - is noticeably increasing. In May, a large Emily Kame Kngwarreye canvas broke the one million AU$ mark at auction, a record for an Aboriginal painting. In mid-July the Wall Street Journal acknowledged: "Contemporary Fans Discover Aboriginal Art". And by month end an important Clifford Possum Tjapaltjarri painting went for AU$ 2.4 million to the National Gallery in Canberra.

El Anatsui, renowned artist from a different continent and culture, made a poignant statement at the opening of his magnificent "Gawu" show, recently on view at the Fowler Museum. He wants to be known as a contemporary artist (and in fact he is), not just as an African contemporary artist. Of course, his work is instinctively inspired by his ancestral tradition, like Kente weavings or tribal fetishes. Yet art is a universal dialogue. Place and time influence style and message, not resonance and substance. Contemporary art does not need cultural adjectives.



John Mawurndjul, Mardayin at Milmilngkan (Detail), 2001, © the artist, courtesy of Maningrida Arts & Culture

Maybe the late Aboriginal artist Paddy Fordham Wainburranga said it best: "All over the world nobody different family, all the same family. One sun, one moon…" and, shall we add, *one* contemporary art.

Reference: Fred R. Myers, Painting Culture, The Making of an Aboriginal High Art, 2002. A recommended blog is "Aboriginal Art & Culture: an American eye" at http://homepage.mac.com/will_owen/iblog/index.html

Programs 2007

By Feelie Lee

The year 2007 concluded with a rich mix of eight programs that included curatorial tours, collectors' home visits, prominent speakers, and a novel three-part program - **The Intrepid Collector Series.**

This Series was held at Sotheby's, which hosted the programs before a packed audience of members and non-members, many of whom joined EAC during the series. For the **Collecting** program (Jan.), experts on the sourcing of tribal art spoke to the issues of scarcity of materials, treacherous fakes and reproductions, provenance concerns, repatriation incidents, the collector's passion and the art market pull. A robust discussion followed during the Q & A session. **Preserving** (Feb.), the next program, addressed Southern California's particular climate demands, its propensity for earthquake and fires, along with other environmental challenges. Ellen Pearlstein, of the UCLA-Getty Conservation Program and her colleague Erik Risser (Getty) provided a wealth of useful information on the preservation and handling of art objects and answered individual collector's questions about his/her own objects in the clinic session. The third program, **The Artful Disposition of Your Collection** (Mar.), drew an overflow crowd as the subtext dealt with staving off the Grim Reaper while arm-wrestling the IRS. Four lawyers with expertise in charitable contributions, provenance issues, and trust/estate planning answered a multitude of questions, gave invaluable handouts, and emphasized the importance of planning in advance for the disposition of art collections, an asset class which have been largely neglected or poorly understood by most estate and tax lawyers. While the subject of death

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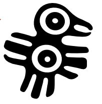

and art disposition, handled by four lawyers, might sound rather grim, the humor, skill and knowledge of the presenters turned this session into a highly animated and substantive discussion. See also article, page 6.

Rounding out the year were two other programs of unusual distinction. The **CAFAM exhibition on *Healing*** (Mar.), funded in part by an EAC grant, drew on the collections of a significant number of EAC members. Healing practices and beliefs from over twenty cultures in five continents were displayed through historical and ethnographic materials used in curative traditions. The opening drew over 600 people, the largest the museum has seen to date.

Breakfast at Sotheby's: Jonathan Fogel (TRIBAL magazine) and Julie DuBrow. Photo: Wolfgang Schlink

Our final program (May) was a **studio tour and conversation with Woods Davy**, an established sculptor and premier collector of kifwebe masks. Please see article below. The tour was breathtaking and visually-inspiring. Davy's 150+ kifwebe masks, the largest and most diverse collection in existence, are documented by Yale University African Art Archive. This collection of Songye and Luba masks from the DRC (formerly Zaire) is housed in an unusual architect-designed studio/home where Davy's stone sculptures balance and offset aesthetically the wooden sculptural masks throughout the house.

Beaming: Dr. Richard Baum and Dr. Julie Heifetz. Photo: Wolfgang Schlink

The Kifwebe Mask : An Introduction

By Woods Davy

I find the kifwebe mask of the Luba and Songye cultures to be the most exciting form in African Art. The architecture of the mask exhibits a masterful structuring of the human, animal, and spirit hybrid. Its network of striations, thrusting mouth, central crest/nose extension, and other geometric traits wrestle the facial structure (bikoko) into a cubistic dream. Out of this energy, powerful emotional expression may emerge. This intersection of intelligence and emotion can produce an object that transcends the sum of their parts, giving the mask a more potent feeling of magic and strength, an otherworldly presence that is beyond the normal order of the universe.

The Luba masks are all benevolent, anti-sorcery masks, used mainly for the purposes of purifying and protecting the community from evil spirits, with the help of the ancestors. The Songye masks are all benevolent (female) and malevolent (male). These masks empower the individual's knowledge of magic in a direct proportion to his mystical experience. The female is associated with peace, wisdom, and beauty; and has beneficial relations with the spirit world. The male acts as an agent of social control, levying taxes and fines, and inflicting death by execution, through the use of Buci (witchcraft) and Masende (sorcery), inherited and learned powers of black magic. The opposing functions of the gender identity of the Songye kifwebe create a balance of forces which attempts to instill harmony in the village. The physical characteristics that distinguish these masks can be a history of the culture in symbolic form, as well as identifying it as male or female. Songye males have an aggressive appearance, pigmented with red, black, and white, with a central raised crest, and exaggerated facial features. Females are primarily white with small areas of black and sometimes red, and have a low or flat crest, and act more subdued. All Luba kifwebe masks are primarily white, so they are sometimes mistaken for female Songye masks. Luba females have geometric markings of beauty under the eyes, representing signs of civilization from the village; males are seen as being from the wilderness and do not have these marks of civilization. The striations on Luba masks are usually carved in multiple sections on three facial planes, while in Songye masks they cover the face with a simple flow, or continuity that appears in flux.

Author's favorite: Songye funeral mask Photo: Alex Arthur

In general, the power of the ancestors may only be called upon to assist in performing magical rites that have benevolent intentions. Therefore, in the Luba culture, I believe the kifwebe mask acted as a conduit, through which the individual asked important and powerful ancestors for their help in protective, anti-witchcraft magic. Conversely, in the Songye culture, specifically concerning the male kifwebe, the individual possessing the knowledge of witchcraft (buci), has the power to apply it directly without the assistance of the ancestors, who would be angered by the evil emotions present

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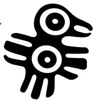

in this malevolent magic. If my thinking is correct, it is an important distinction between the two cultures. The Luba needed ancestral help, the Songye did not.

I have a large collection of many different types of kifwebe masks (bifwebe), both Luba and Songye. I consider myself a student of this material, and am always learning. I have quite a few favorites, including this rare, Songye funeral mask. It was never worn or meant to be worn, but was carved to represent an important young man during his funeral rites. The intense expression always looks back at me from across the room, as I ask for permission to pass.

Reference: Dunja Hersak, Songye Masks and Figure Sculpture (London: Ethnographica, 1986)

The Art of Field Collecting

By Michael Hamson

One of the reasons I started in this business is because I had heard that it was still possible to field collect older, authentic pieces of tribal art in Papua New Guinea. I made my first trip in 1994 and have made over forty trips into the bush of New Guinea since then. Even in 1994 it was considered very late to attempt to collect traditional art directly from the people at the village level. Conventional tribal art wisdom at the time was that all the best pieces of New Guinea art were collected in the 1960s and only a smattering of respectable pieces had come out in the decades since. Luckily conventional wisdom is often wrong.

Even on my first trip as a pure amateur I was able to get into reasonably remote villages because of a chance meeting with a research biologist working in the Southern Abelam area. We would take off each morning together from Maprik in his 4-wheel drive truck heading to various villages so he could do his research. I would be dropped off somewhere along the way and be picked up by the side of the road later in the evening. With an older Abelam man by my side we would walk the paths over the low hills visiting as many villages as we could. We would sit down and greet the residents and ask if they had any "maira" or ancestor carvings. What was brought out ran the gamut from fragments of truly old pieces to a barrage of newly produced yam masks and freshly carved bone daggers. From these initial forays into the villages I soon realized that while there was a ton of stuff being made for sale to the routinely visiting dealers there was also older, authentic pieces still to be found. This was a very energizing realization.

The next breakthrough in my field collecting came the following year when I was back in Papua New Guinea at the West Sepik coastal town of Vanimo trying to get to some remote villages a seven-hour boat ride to the east. Luckily I was able to find an open boat heading in that direction that had room for me. The sun was setting as we plowed through some waves at the river mouth that led into Sissano Lagoon. It was near dark as we slowly motored up to some houses raised above the water on wood posts. As we came in close the boat driver looked at me and asked whom I was meeting. Of course I knew no one and thus just shrugged my shoulders. He nodded and called out to a man standing on shore. Some words were exchanged and then my backpack and me were offloaded into the dark village. The boat quickly pushed off and headed back out the lagoon into the sea. I must admit that I felt very alone and very vulnerable being led through the village, people looking up from their cooking fires as I passed. But I was soon brought into a house, a young girl immediately set about sweeping a spot clean where I could roll out my sleeping mat and a plate of food was placed in front of me. This was done without fanfare, without any sense of inconvenience and with a nonchalance that told me that visitors, be they local or foreign, are taken care of without a second thought. It is hard for me to explain how liberating this realization was - knowing that I could travel anywhere in Papua New Guinea without having to worry about where I was going to sleep that night, knowing that I would be accommodated graciously wherever I found myself. And after nearly a thousand nights in hundreds of different villages throughout the country this has always been the case.

Out of Papua: A Lumi hooked bowl   Photo: Brian Forrest

Since those initial trips I have made it my mission to find the most remote villages, the areas overlooked by less fit or less ambitious dealers and collectors. And this strategy has paid off. I have been blessed with finding both individual masterpieces and entire art styles never or little known to the collecting community. The amazing hooked bowl illustrated was brought to me one afternoon in a village a days walk from Lumi in Papua New Guinea's West Sepik Province. A handful of predictable artifacts had been already looked over and purchased when out of the corner of my eye I saw a man holding this outrageous bowl. At times like this it is hard to hold a poker face when your whole being is shouting "Holy #@%&."

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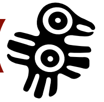
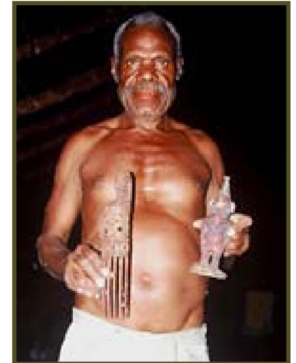


Then there is the time I followed a lead I found in Tribal Arts Magazine. In an article highlighting the ethnographic collection of the South Australia Museum there was a small illustration of a splayed female figure from the West Sepik area collected in the 1920s. The author of the article was kind enough to include some of the field notes that accompanied the piece that detailed the area where it was found. It happened to be a region I had been intending to go anyway but had no idea there was figurative sculpture in that culture's history. I caught a missionary aircraft to the nearest airstrip and set about crisscrossing the area looking for sculpture. I decided to head south away from what I suspected were the more accessible villages near the mission station. One afternoon I ended up in Rauit village which lies on the backside of a huge plateau that must be slogged up by climbing over an hour of steep switchbacks. The arduousness of the ascent is combined with a unique geology of large boulders strewn about the village to create an otherworldly feel to the place. This feeling was heightened upon entering the village when I noticed a simple wood chair wrapped in barbed wire elevated by a post above my head - the Liar's Chair?

Rauit Village: A surprise Photo: Michael Hamson

As is often the case word travels fast about what I am looking for - so it is no surprise to find a pile of artifacts set out beside the path leading into whatever village I may be walking into. But nothing could prepare me for the line up of amazing and unique carvings that awaited me when I walked into the unsettling Rauit Village. I immediately recognized a splayed female figure of the type illustrated by Tribal Arts that was collected in 1926. But the other pieces, healing figures, were of a style yet unknown to the world of New Guinea art. I ended up buying three of these pieces that first trip and five more on subsequent trips (two of which I donated to the National Museum and Art Gallery of Papua New Guinea).

There are still masterpieces yet to be found in Papua New Guinea. I submit to you the image of a man holding a small red figure in his left hand and an unusual bone comb in his right. The figure is a middle range ancestor figure that I ended up buying. The comb is a wonderful, ancient and very, very rare piece. There are less than a handful of these objects known, and the one in this man's hand is arguably the best. It is still in the field. The comb has healing powers that the entire area depends upon for their well-being - even though there is a fully functioning health clinic nearby. So while I check in with the owner every few years he has held strong on his desire to keep the comb. This is not unusual. While there are more missionaries per capita in Papua New Guinea than any other place on earth, and while the forces of the world economy continue their unstoppable creep into village life, there are many masterpieces of New Guinea art still out there. Hopefully the next generation of field collectors will also not listen to the conventional wisdom of their time.



The elusive bone comb
Photo: Michael Hamson

Reference: Michael Hamson, The Elegance of Menace, Aesthetics of New Guinea Art, 2005

Charitable Donations and the IRS – What You Need to Know

By Jennifer Lieberman

The Pension Protection Act of 2006 (PPA) tightened some of the provisions that regulate taxpayers' responsibilities when declaring deductions of donated property and paying estate taxes. This article outlines general IRS requirements by giving straightforward answers to questions about making charitable donations of artworks.

Is my donation of artwork considered Related Use?

Related Use means that the charity will not sell the artwork, but will use it in a manner consistent with its tax-exempt purpose.

Unrelated Use means a use that is not related to the exempt purpose or function of the charitable organization.

You can claim a deduction for donations whether or not they are for Related or Non Related Use, but the amount of your deduction will be affected.

How much can I deduct?

It depends. In general, the following is the case:

If you are a collector or investor in art for long-term capital gain and you give artworks from your collection that you have owned for at least one year to a qualified organization for Related Use of their tax-exempt purposes, you generally can deduct the Fair Market Value of the property at the time of the contribution. This deduction is normally usable up to 30% of your adjusted gross income with a five-year carry forward provision for the amount of charitable contribution that you are not able to deduct in the current year.

If you are an art dealer or an artist whose art is considered inventory or ordinary income property and you donate artworks from your inventory or collection, your deduction is generally limited to the lesser of the Fair Market Value or your Cost Basis (e.g. what you paid for the object), up to 50% of your adjusted gross income.

In either case, if you make a donation of Non Related Use, you

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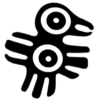


generally can deduct your Cost Basis, with some exceptions. When a deduction is limited to Cost Basis, it is treated as equivalent to a cash-type deduction and may be used up to 50% of adjusted gross income. The five-year carry forward provision also applies.

What is the IRS 8283 Form?

The IRS 8283 Form is used to report information to the IRS about non-cash charitable contributions, such as artworks that have a combined value of $500 or more. If you do not include an 8283 Form with your income tax return, your claim will be disallowed.

What are my IRS reporting and record keeping responsibilities?

Your IRS reporting and recordkeeping responsibilities change when the total declared value of your donated artwork(s) exceeds thresholds of $250, $500, $5,000, and $20,000. In order to claim your deduction, you must do the following:

Donations valued at $250 or less:

1. Keep reliable written records of the Fair Market Value of the objects at the time of gift and how you calculated the Fair Market Value, the date of gift and any terms or conditions attached to the gift.

Donations valued at $251 - $500:

Include #1 above, plus

2. Keep a letter of acknowledgement from the charitable organization showing the name of the organization, date and location of the contribution, and description of the property.

Donations valued at $501 - $5,000:

Include # 1 and 2 above, plus

3. Submit IRS Form 8283 (side A) along with your tax return. On side A of the 8283 Form, you declare the value of your donation based on your own records in (1) above. You also must declare how and when you obtained the objects that are being donated, as well as your cost or adjusted basis for the objects.

Donations valued at $5,001 - $19,999:

Include # 1-3 above, plus

4. Side B of IRS Form 8283 must be signed by the Donee organization.

5. Side B of IRS Form 8283 must also be signed by a Qualified Appraiser.

6. Do not declare the value of your donation on side A of the 8283 Form. Instead, obtain a Qualified Appraisal of the donated property from a Qualified Appraiser and attach an appraisal summary to your income tax return.

7. You must receive the Qualified Apraisal before the due date, including extensions, of the return on which a charitable contribution deduction is first claimed for the donated property.

Donations of artwork valued at $20,000 or more:

Include # 1-7 above, plus

8. Submit a complete copy of a Qualified Appraisal of the donated property along with IRS Form 8283. Appraisals of any single object donated with an appraised value of $20,000 or more will automatically be sent to the IRS Commissioner's Art Advisory Panel.

9. For individual art objects valued at $20,000 or more, an 8x10 color photograph must be included in the Appraisal Report.

What are Substantial and Gross Value Misstatements?

The Pension Protection Act has lower tolerances and tighter penalties with respect to value misstatements:

- A Substantial Valuation Misstatement exists when the claimed value of the property is 150% or more of the correct value (previously 200%).
- A Gross Valuation Misstatement exists when the claimed value of the property is 200% or more of the correct value (previously 400%).
- Penalties apply to both the appraiser and the taxpayer.

This article serves as a guideline and clarification. It is not meant to be tax advice. Please enlist the professional services of accountants, tax attorneys or appraisers who are knowledgeable and familiar with the particulars of your individual situation.

Internet Resources:

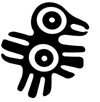
IRS Publication 78: Search for Charities
http://apps.irs.gov/app/pub78
IRS Publication 78 is a list of organizations eligible to receive tax-deductible charitable contributions. This online version is offered to help you conduct a more efficient search of these organizations.

IRS Form 8283
http://www.irs.gov/pub/irs-pdf/f8283.pdf
http://www.irs.gov/pub/irs-pdf/i8283.pdf
Use Form 8283 to report information to the IRS about noncash charitable contributions.

IRS Publication 526: Charitable Contributions
http://www.irs.gov/pub/irs-pdf/p526.pdf
This publication explains how to claim a deduction for your charitable contributions. It discusses organizations that are qualified to receive deductible charitable contributions, the types of contributions you can deduct, how much you can deduct, what records to keep, and how to report charitable contributions.

IRS Publication 521: Determining the Value of Donated Property
http://www.irs.gov/pub/irs-pdf/p561.pdf
This publication is designed to help donors and appraisers determine the value of property (other than cash) that is given to qualified organizations. It also explains what kind of information you must have to support the charitable contribution deduction you claim on your return.

In Memoriam



Monroe Morgan passed away recently after a long and storied life. A World War II veteran and a Marine captain, Monroe fought in the Battle of Tarawa (Marshall Islands); he returned to duty again when the Korean war broke out and became a major after that tour. His life-long career as a banker was enhanced by a passionate interest in folk and ethnic art, the latter shared actively by his wife, Ann. Their collection transformed their home into a veritable museum. Monroe was also one of EAC's most steadfast supporters, not only as one of its earliest members but also as a Board leader where he served as a Treasurer for many years as well as a Chair. We will miss him.

Contributions in memory of Monroe Morgan may be made to the **LAM Foundation**, 4015 Executive Park Drive, Ste. 320, Cinncinati, Ohio 45241. The foundation oversees research on a rare lung disease which afflicts one of Monroe's children.

Membership

A reminder to our current members: If you have not renewed your membership yet, please do so now. Your dues support the knowledge, interest, and appreciation of ethnic art. In 2008, EAC will have another round of grant giving, helping to fund projects and programs that advance ethnic art. Membership dues and proceeds of the annual Silent Auction (see you on **September 30th**!) are EAC's main sources of fund raising.

And a warm "Welcome!" to our new members! EAC appreciates your expertise, enthusiasm and support.

Mark Clayton
John and Cathy Daniel
Joshua Dimondstein
Joan Eppen
Bill Erickson
Murray and Joan Greiff
Carrie L. Haley
Phyllis Hischier
Vera Indenbaum
Larry Kent
William and Janis Wetsman
Ed Schaack
Ralph Shapira and Holly Bridges
Mahamadou Sylla
Sorakata Sylla
Dr. Jose J. Terz

Editor's Note

EAC NEWS *welcomes your comments, critique, and suggestions. Write an article, share your expertise and enthusiasm for ethnic art with the EAC membership! Please email your input to Wolfgang Schlink at wolf@tribalearthgallery.com.*

A heartfelt "Thank You" to the contributors of **EAC NEWS** *Summer 2007: Feelie Lee, Woods Davy, Michael Hamson, Jennifer Lieberman, and to Lian Jue for the layout. Authors' opinions are uniquely theirs and do not necessarily reflect EAC's point of view.*

An electronic version of **EAC NEWS** *in PDF format is available upon request.*

Ethnic Arts Council

Dedicated to Advancing the Knowledge,
Interest, and Appreciation of Ethnic Art.