



# FCA NEWSLETTER

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FEBRUARY 2004

*"When I've painted a woman's bottom so that I want to touch it, then [the painting] is finished."* Pierre Auguste Renoir (1841-1919).

## Coming Events

- Program for February - Critique by Jean Pederson
- Winter Thaw Exhibition - February 21, 2004
- Annual General Meeting Calgary Chapter - April 20, 2004

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## Recent Income Tax Developments of Interest

### Recent Income Tax Developments of Interest to Artists - Bob McMurray - FCA, AFCA

Two recent tax cases in the Supreme Court of Canada are of significant interest to artists claiming tax losses

Since the Muldowan case in 1978 an individual, such as an artist, undertaking a commercial activity had to pass a test set by the Canada Customs and Revenue Agency (CCRA), formerly Revenue Canada Taxation, in order to apply their losses against other earned income. The test is referred to as the "Reasonable Expectation Profit" or REOP test and has been used to deny loss

deductions to any business undertaking that does not show a profit over a reasonable period of time.

In both cases the Supreme Court found that the REOP test could no longer be used. In its place are the requirements that the business activity must be in the pursuit of profit and the income source must be a business. The activities of most artists trying to earn income from their art should easily satisfy both requirements.

There have been a number of REOP cases in lower courts in the last year that have all been decided for the taxpayer but the Supreme Court has the last word. Further, it does not appear that

CCRA can easily change the rules to counter this development.

Thus, beginning and emerging artists will find life a little easier in not having to meet the numerous requirements of the REOP test in order to apply their business losses against other earned income.

Reference: **Stewart v. Canada**, 2002 SCC46 and **Wallis v. Canada**, 2002, SCC 47

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

(As well as a working artist and Past President of the Federation of Canadian Artists - National)

*"There are two ways of thinking about painting, how not to do it and how to do it; how to do it -- with much drawing and little colour; how not to do it -- with much colour and little drawing."* Vincent van Gogh (1853-1890)

## FCA Executive - 2003/2004

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

## FCA General Meeting, January 20, 2004 - Minutes

**Attendees:** 31

**Approval of Minutes of November 18, 2003:** Rosemary Bennett motioned to approve the minutes; Lillian Tkach-Matisons seconded. All approved.

**Treasurer's Report:** Report presented by Kathleen McCombie, treasurer. Unaccounted for funds were discussed. A new protocol for receipts was discussed. Kathleen will do up a small booklet for committees outlining new protocol for handling receipts. Kathleen reported that \$2500 from the GIC will not go back into the GIC until after the next show.

**Members Comments:** Various concerns voiced by members are being addressed. Natalie Kurzuk will develop a questionnaire for membership comments.

**Lake Bonavista Exhibition:** Natalie Kurzuk reported that plans are going well for the February 21 exhibition. February 2 will be the jury night. The door prize will be selected at the February 17 meeting. Natalie

presented a summary of sales activity from past exhibits.

**Call for Volunteers:** Volunteers are needed for publicity, workshops, invitations, storage, and postal walk co-ordinator.

**Membership Update**  
Lorna Hannett reported that approximately 80 members have not yet paid 2004 dues. A reminder went out that dues must be paid before the February 2 jury night, members with unpaid dues will not be allowed to submit art for jurying. Dues will not be accepted on the night of jurying.

**Calgary Boys Choir—Easels:** The Boys Choir has requested the use of FCA easels as a donation for their fund raising auction. Christine Selbstaedt motioned that they be donated provided that the FCA receives recognition for the donation and that the date does not conflict with a FCA show. Bev Farley seconded. Carried.

**Artist Opportunities:** Signature Status—a reminder went out to those members who qualify to apply for signature status, the deadline is mid-February, information is on the FCA National website.

Natalie Kurzuk—encouraged members to submit a wooden square for the "Everchanging Wooden Quilt" exhibit, see Natalie for details and to obtain a wood square.

Mixed Media class with Sharon Lynn Williams, AFCA, on Fridays from 9:30 am to 3:30 pm, Feb. 20 to March 26, 2004.

**Visitors and New Members:** Debbie Chapman, visitor; Mary Jane Chapman, visitor; Lorraine Van Helden, visitor; Christine Leinweber, New Active Member; Sarah Kidner, New Active Member

**Motion made to adjourn meeting:** Rosemary Bennett 1<sup>st</sup>, Kathleen McCombie 2<sup>nd</sup>, all approved.

**Meeting Adjourned.**

**Program:** New active members were introduced and discussed their work.

## President's Message - Neil Locke

Recently we had a jury for our upcoming "Winter Thaw" Exhibition. In a vision of daring, I submitted two pieces that weren't like anything I had ever exhibited before. They were also like nothing I had ever created before. On the way to the jury the butterflies in my stomach were uncharacteristically strong and the conversation in the vehicle was extra chatty. I informed my fellow artist that I was submitting two very new, very different works. "Good for you for being trying something new!", she said. "I can't wait to see them."

When we arrived, artists were busy registering their artwork and setting

them in a place where they thought they could be best viewed. As I opened my box of work, I heard people say, "Are those yours?" and "This is really different for you."

I diligently set my work out and arranged to go have coffee while our jurors did their job.

Arriving back at the hall, I discovered that two out of the three paintings I brought were rejected. Oddly, I wasn't disappointed and before I could pack them up, one of jurors came over to speak with me. She said she was sorry, but they just

couldn't accept them. She then asked me if I wanted a critique and went on to explain why they were rejected and what I might do to improve my ideas for future work. She then said, "Isn't it liberating to try something new?" Relieved and happy I replied, "Yes, it really is."

Congratulations to those successful artists whose works will be appearing in "Winter Thaw", Saturday, February 21 at Lake Bonavista Village and I hope to see everyone there.



## Program - Critique by Jean Pederson

**JEAN PEDERSON, A.S.A., S.F.C.A., C.S.P.W.C., C.I.P.A., C.W.A.**

### MAJOR EXHIBITIONS:

Painting On the Edge International Exhibition - Vancouver, B.C., F.C.A. Gallery- 2003

Red River Exhibition - Fargo ND, Plains Art Museum - 2003

N.W.W.S. International Exhibition- Seattle, WA, Artists Gallery - 2003

International Watercolour Exhibition at the National Watercolour Museum - Mexico 2002-03

Adirondacks International Exhibition- Old Forge New York- 2002

The Human Essence (C.S.P.W.C. National Exhibition)- Calgary-

Triangle Gallery 2002

C.W.A. National Exhibition- San Francisco, California, 2000,2001, 2002,2003

A.W.S. 134 Exhibition - New York, U.S.A., 2001

L.W.S. National Exhibition- New Orleans, Louisiana, 2001, 2002

Royal Collection Exhibition- Canada House, London. England, 2001

Royal Collection Exhibition- O'Connor Gallery, Toronto, Ontario, 2000

Royal Collection Exhibition- Arts & Letters Club, Toronto, Ontario, 2000

C.S.P.W.C. Open Water Exhibition- Toronto, Ontario, 1999, 2000, 2001, (Maritimes)

2002, 2003

A Brush with History Watercolors: The First 75 Years -Art Gallery of Mississauga, Ontario- 2000

Watercolor West National Exhibition- L.A., California, 2000, 2002

AIM for Arts International Exhibition- Vancouver, B.C., 2000

Mexico/Canada Exhibition - C.S.P.W.C., 1999-2000

International Winsor and Newton Exhibition - London, Stockholm, and New York (United Nations), 00

AWA American National Exhibition - Phoenix, Arizona, 1999

**EDUCATION:** B.P.E., University of Calgary - Major in Fine Arts

B.Ed., University of Calgary - Major in Fine Arts

## Lorna Dockstader - SFCA

**Lorna Dockstader - SFCA.** What sets the FCA apart from other art groups is that ours is a national, not a provincial organization. Our four levels of membership include those who are supporting members, active



members, associate signature members and senior signature members. Aware of these various levels I was juried into active status in 1991. As a new member, I volunteered my services on the telephone committee and sat at every FCA show in which I was a participant. As an added benefit I learned how to sell paintings and market them to various clients. Marianne and I thoroughly enjoyed our time together selling one another's paintings. Since then I have been the newsletter editor, the publicity person, the program coordinator, membership person and

FCA liaison. All of these roles helped to enhance my computer skills. Now as an SFCA I participate in jurying various shows as well as in attending the annual jury for signature status in Vancouver. This is a cost that is incurred by Rose, Jean and I when we are in attendance. Another means of contributing is through the donation of paintings many of us give to National's Paint by Numbers fundraiser.

The wonderful friendships I've made by attending meetings, while painting, traveling and attending workshops, have proven to be invaluable. I remember the SFCA's back then- Alice, Phyllis, Neil, Ken and Rose who encouraged me to persevere through rejections, to study and to practice my painting and design skills. Little did I know that the first time I applied for AFCA, that silver tape on slides didn't mean duct tape (hoped I didn't jam their projector too badly), or that consistency in work didn't necessarily mean in

style but always in quality. SFCA Robert Genn's website contains a wealth of information.

The amazing FCA workshops organized by Sharon brought to us some of North America's finest instructors. Both FCA exhibitions and our website turned out to be venues where my work was seen by the



owners of various galleries, and a well kept secret is that since quitting work in 2001, my last four shows were sell-outs! The success experienced by many of our members had their beginnings in the FCA and to them I will always be grateful.

## Winter Thaw - Jury Results

### Congratulations to:

- 1st Place: Christine Mitchell, "A Sand Arrangement" W/C
- 2nd Place: Maureen Ireton, "Shades of Grey" W/C
- 3rd Place: Lyla Couzens, "Lily Pads" W/C
- Honorable Mention: Neil Locke, "Afternoon Over Slocan Lake"

## News - Notices - Opportunities

**Thank you.** To everyone that submitted their chapter dues we thank you. It's through your support and participation that we are able to support our membership. Membership renewal's should be submitted to Lorna Hannett at Box 145, Water Valley, AB T0M 2E0, phone (403) 637-2454 or email Lorna at lorna12@telusplanet.net.

Members must be in good standing to submit pieces for jurying.

**Call for Volunteers.** The Calgary Chapter has several vacancies. We are looking for someone for Membership, Workshops, Publicity and more. If you're a recent member of the Calgary Chapter or a current member and are looking for a new challenge, we have lot's of opportunities for members to learn, grow and gain lot's of experience. The rewards of getting involved are huge and we guarantee you will make a lot of friends in the process. If you are interested in volunteering please

let anyone on the Executive know.

We can't do it without you please consider volunteering.

**National Exhibition - Art Fusion 2005.** We are pleased to announce we have confirmed a National Exhibition for 2005:

**Title: Art Fusion**

**Theme: A Collaboration of Canadian Artists**

**Gallery: Gainsborough Galleries**

**National Exhibition: Open to All FCA Juried Members**

We'll keep you posted as we work out the details, we are hoping to confirm a date for early May 2005 and are just waiting to hear back from National we'll let you know.

We're going to need lots of volunteers. Some of you put your name forward already and we thank you. As soon as we develop a roster of volunteers

we'll post it in the newsletter and on the website. If you are interested in volunteering please let Marg Stevens know at [stevenss@telusplanet.net](mailto:stevenss@telusplanet.net).

The Committee Members are:

- |                 |                  |
|-----------------|------------------|
| Marg Stevens    | Rose Zivot       |
| Karen Aulik-Now | Lorna Hannett    |
| Neil Locke      | Lorna Dockstader |

**Calgary Chapter Annual General Meeting (AGM) - April 20, 2004.** Don't forget our Annual General Meeting (AGM) is April 20th, 2004. If you are interested please give anyone on the executive a call to find out more or to indicate your interest. We have lot's of opportunities for members and you'll enjoy meeting and making friends.

Note new membership lists will be available at the AGM. If you want to make sure your information is current please make sure you let Lorna Hannett know so she can update the membership list accordingly.

## FCA Newsletter - Calgary Chapter

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

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

five week days after the end of the month

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

The Newsletter provides information on persons, places and events of importance,

as well as technical information.

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

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