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Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning SEPTEMBER 29, 2008, and ending SEPTEMBER 27, 20 09

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization **VSA arts, Inc.**
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
818 Connecticut Avenue, NW 600
 City or town, state or country, and ZIP + 4
Washington, DC 20006-2702

D Employer identification number
52 1065313

E Telephone number
(202) 628-2800

G Gross receipts \$ **8,977,294**

F Name and address of principal officer: **Ms. Hrysoula Antoniou**
818 Connecticut Avenue, NW, Washington, DC 20006

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

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

J Website: ▶ **www.vsarts.org**

K Type of organization: Corporation Trust Association Other ▶

L Year of formation **1974** **M** State of legal domicile: **DC**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **VSA arts, Inc. (VSA) is designated by the U.S. Congress as the coordinating organization for arts programming for children/youth with disabilities. Through a network of affiliated organizations, VSA brings arts in education programming to over 7 million people annually in all 50 states, the District of Columbia and in 52 countries.**

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	3
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5 Total number of employees (Part V, line 2a)	5	41
6 Total number of volunteers (estimate if necessary)	6	11
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	9,103,781	8,845,241
9 Program service revenue (Part VIII, line 2g)	258,820	132,053
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,362,601	8,977,294
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,098,646	2,717,446
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	2,543,068
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 87,070		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	5,594,028	2,999,204
18 Total expenses—add lines 13–17 (must equal Part IX, column (A), line 25)	8,692,674	8,259,718
19 Revenue less expenses—subtract line 18 from line 12	669,927	717,576
	Beginning of Year	End of Year
20 Total assets (Part X, line 16)	1,064,026	632,911
21 Total liabilities (Part IX, line 26)	1,064,026	632,911
22 Net assets or fund balances. Subtract line 21 from line 20	0	0

Part II Signature Block

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

Sign Here ▶ Veda C. Herman | 8/24/10
 Signature of officer Date

▶ Veda C. Herman, Chief Financial Officer
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ [Signature] Date 8/24/10 Check if self-employed Preparer's identifying number (see instructions) **P00451522**

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ **KPMG LLP** EIN ▶ **13 5565207**
1676 International Drive, Suite 1200, McLean, VA 22102 Phone no ▶ **(703) 286-8398**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED SEP 23 2010

RECEIVED
AUG 30 2010
COMMUNITY CENTER

22 Site

Part III Statement of Program Service Accomplishments (see instructions)

- 1 Briefly describe the organization's mission:
VSA arts, Inc. (VSA) is designated by the U.S. Congress as the coordinating organization for arts programming for children/youth with disabilities. Through a network of affiliated organizations, VSA brings arts in education programming to over 7 million people annually, including people with disabilities, educators, teaching artists, parents, community leaders and arts administrators in all 50 states, the District of Columbia and in 52 countries.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
 If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O.
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 4,198,586 including grants of \$ 2,454,562) (Revenue \$ -40)
Affiliate and Education services: VSA arts, Inc. (VSA) delivers programs, training and technical assistance which promotes and supports academic and vocational achievement along with opportunities for lifelong learning in the arts for individuals with disabilities. During the tax year reported herein, VSA (a) provided support for nationwide programming and professional development conducted by unconsolidated affiliates and (b) conducted national and regional meetings focused on developing arts programs and inclusive practice in education.

4b (Code:) (Expenses \$ 2,178,430 including grants of \$ 4,884) (Revenue \$ 8,917)
Public Awareness: VSA arts, Inc. (VSA) focuses on disseminating information about the programs of the organization, promoting awareness of the benefit of incorporating arts into the education of people with disabilities and creating greater understanding and appreciation of the importance of the arts as a learning strategy. For example, during the tax year reported herein, VSA conducted a program to recognize the artistic skills of young performing artists and writers through public performances at the John F. Kennedy Center for the Performing Arts and at other leading national cultural institutions.

4c (Code:) (Expenses \$ 800,749 including grants of \$ 258,000) (Revenue \$ 123,073)
Other Programs: VSA arts, Inc.'s (VSA) other program activities focus on special projects, events and awards geared toward one or more art forms. For example, during the tax year reported herein, VSA partnered with a corporation to (a) identify emerging artists with disabilities, (b) award grants to support the artists, and (c) give an opportunity to the artists to participate in an exhibition at a leading national cultural institution.

4d Other program services. (Describe in Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► \$ 7,177,765 (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input type="checkbox"/>
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<input type="checkbox"/>	<input type="checkbox"/>
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<input type="checkbox"/>	<input type="checkbox"/>
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	✓	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions) See Attachment 1	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		✓
4b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		✓
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		✓
5c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		✓
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		✓
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		✓
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		✓
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		✓
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		3
1b	Enter the number of voting members that are independent		0
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	✓	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		✓
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		✓
5	Did the organization become aware during the year of a material diversion of the organization's assets?		✓
6	Does the organization have members or stockholders?		✓
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		✓
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	✓	
b	Each committee with authority to act on behalf of the governing body?	✓	
9a	Does the organization have local chapters, branches, or affiliates?		✓
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	✓	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		✓

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	✓	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	✓	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	✓	
13	Does the organization have a written whistleblower policy?	✓	
14	Does the organization have a written document retention and destruction policy?	✓	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	✓	
b	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)		✓
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		✓
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► IL, LA, NY, OH, OR
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Lynne H. Pratt, Chief Financial Officer, John F. Kennedy Center for the Performing Arts, 2700 F. Street NW, Washington, DC 20566-0001, P: (202) 416-8000, F: (202) 416-8650

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	25					
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions).	1e	7,300,232					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,544,984					
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f ▶			8,845,241				
Program Service Revenue		Business Code						
	2a Management fee income		900099	109,280	109,280			
	b Publication sales		511130	13,793	13,793			
	c Registration and miscellan.		900099	8,877	8,877			
	d							
	e							
	f All other program service revenue							
g Total. Add lines 2a-2f ▶			131,950					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶							
	4 Income from investment of tax-exempt bond proceeds ▶							
	5 Royalties ▶							
	6a Gross Rents	(i) Real	(ii) Personal					
		b Less: rental expenses						
		c Rental income or (loss)						
		d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		b Less: cost or other basis and sales expenses						
		c Gain or (loss)						
		d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a						
		b Less: direct expenses	b					
		c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses		b						
c Net income or (loss) from gaming activities ▶								
10a Gross sales of inventory, less returns and allowances	a							
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory ▶							
Miscellaneous Revenue		Business Code						
11a Miscellaneous		900099	103				103	
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d ▶							
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶			8,977,294	131,950			103	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	2,712,562	2,712,562		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	4,884	4,884		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	458,552	387,747	67,533	3,272
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,638,682	1,565,462	73,220	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	79,785	77,369	2,416	
9 Other employee benefits	238,442	213,128	25,314	
10 Payroll taxes	127,607	123,850	3,757	
11 Fees for services (non-employees):				
a Management	42,615		42,615	
b Legal	150,000		150,000	
c Accounting	40,000			40,000
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	961,212	878,717	43,499	38,996
12 Advertising and promotion	41,897	41,747	150	
13 Office expenses	752,637	734,001	15,153	3,483
14 Information technology	183,051	1,332	181,719	
15 Royalties				
16 Occupancy	402,466	15,783	386,683	
17 Travel	391,269	387,565	2,523	1,181
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,729	6,729		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	7,491	7,491		
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Recognition, awards, gifts	19,404	19,058	301	45
b Ticket purchases	255	255		
c Flowers	178	85		93
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	8,259,718	7,177,765	994,883	87,070
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,064,026	4	632,911
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis 10a			
	b Less: accumulated depreciation. Complete Part VI of Schedule D 10b		10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,064,026	16	632,911	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	1,064,026	25	632,911
	26 Total liabilities. Add lines 17 through 25	1,064,026	26	632,911
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	0	33	0	
34 Total liabilities and net assets/fund balances	1,064,026	34	632,911	

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		✓
b Were the organization's financial statements audited by an independent accountant?		✓
c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	✓	
b If "Yes," did the organization undergo the required audit or audits?	✓	

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization

Employer identification number

VSA arts, Inc.

52

1065313

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

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,714,655	7,438,646	7,325,949	9,103,781	8,845,241	40,428,272
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3	7,714,655	7,438,646	7,325,949	9,103,781	8,845,241	40,428,272
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						503,219
6 Public support. Subtract line 5 from line 4.						39,925,053

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	7,714,655	7,438,646	7,325,949	9,103,781	8,845,241	40,428,272
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)					103	103
11 Total support. Add lines 7 through 10						40,428,375
12 Gross receipts from related activities, etc. (see instructions)					12	795,632
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	98.76 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	100.00 %
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2008

Open to Public Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ To be completed by organizations described below.
- ▶ Attach to Form 990 or Form 990-EZ.

Department of the Treasury
Internal Revenue Service

- If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then**
- Section 501(c)(3) organizations. Complete Parts I-A and B. Do not complete Part I-C.
 - Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
 - Section 527 organizations: Complete Part I-A only

- If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
 - Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

- If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then**
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization VSA arts, Inc.	Employer identification number 52 1065313
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Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.
See the instructions for Schedule C for details.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$
- 3 Volunteer hours ▶

Part I-B To be completed by all organizations exempt under section 501(c)(3).
See the instructions for Schedule C for details.

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3).
See the instructions for Schedule C for details.

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

- A** Check if the filing organization belongs to an affiliated group.
B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. Enter -0- if line g is more than line a														
i Subtract line 1f from line 1c. Enter -0- if line f is more than line c														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No														

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		✓	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✓	
c Media advertisements?		✓	
d Mailings to members, legislators, or the public?		✓	
e Publications, or published or broadcast statements?		✓	
f Grants to other organizations for lobbying purposes?		✓	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		✓	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		✓	
i Other activities? If "Yes," describe in Part IV	✓		40,000
j Total lines 1c through 1i			40,000
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details.

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." See Schedule C instructions for details.

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

Part II-B, Line 1(i): VSA arts, Inc. annually engages a local firm that performs some lobbying services on its behalf. The lobbying services include monitoring the progress of appropriations and education-related acts on Capitol Hill (e.g., No Child Left Behind Reauthorization: Arts In Program, Title II, Teacher Quality; S3230 FY2009 LHHS Education Appropriations: Fund for Arts in Education). Representatives from the local firm met with Congressional members (and their staff), staff in the Department of Education and members of the White House staff during its lobbying activities.

Part IV Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

Supplemental Financial Statements

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization: VSA arts, Inc. Employer identification number: 52-1065313

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advisement.

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

Form for conservation easements including checkboxes for various types (land for public use, natural habitat, etc.) and a table for 'Held at the End of the Year' with rows 2a-2d.

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

Form for art and historical treasures including questions about reporting works of art and required amounts for revenues and assets.

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

- 3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b** If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

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

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment ▶%
 - b** Permanent endowment ▶%
 - c** Term endowment ▶%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|------------------------------------|---------------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? **3b**
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8
9	Total adjustments (net). Add lines 4-8	9
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Losses reported on Form 990, Part IX, line 25	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Part X, Uncertain Tax Positions: The following information was extracted from the consolidated financial statements.

FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes (incorporated into the Income Taxes Topic of the FASB Accounting Standards Codification), defines the confidence level that a tax position must meet before it can be recognized in the financial statements and it requires the effects of a position be recognized only if it is "more-likely-than-not" to be sustained based solely on its technical merits as of the reporting date. The more-likely-than-not threshold represents a positive assertion by management that VSA arts, Inc. is entitled to the economic benefits of a tax position.

(Continued on Page 5)

Part XIV Supplemental Information *(continued)*

(Continued from Page 4) Part X, Uncertain Tax Positions (Cont.): If a tax position is not considered more-likely-than-not to be sustained based solely on its technical merits, no benefits of the position are to be recognized. Moreover, the more-likely-than-not threshold must continue to be met in each reporting period to support continued recognition of a benefit.

As of September 27, 2009, there are no uncertain tax positions for which a liability should be recorded.

Part IV **Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any other additional information.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization
VSA arts, Inc.

Employer identification number
52 1065313

Part I General information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed. See Part IV.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Access Living of Metropolitan Chicago	36-3310774	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Accessible Arts, Inc.	48-1059147	503(c)(3)	40,000	NONE	N/A	N/A	Support programs
Allegro Foundation, Inc.	20-0221482	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Association of Children's Museums, Inc.	95-4087882	501(c)(3)	36,000	NONE	N/A	N/A	Support programs
AXIS Dance Company	94-3124377	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Bethune Theatre Dance	95-3509013	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Center Stage Associates, Inc.	52-0780194	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Dakota West Arts Council, Inc.	45-0358000	501(c)(3)	20,000	NONE	N/A	N/A	Support programs
Heart of the Beast Puppet and Mask Theatre	41-1251313	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Idaho Parents Unlimited, Inc.	82-0395402	501(c)(3)	36,900	NONE	N/A	N/A	Support programs
Luna Kids Dance, Inc.	56-2467645	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
New York State Alliance for Arts Education, Inc.	14-1638949	501(c)(3)	40,000	NONE	N/A	N/A	Support programs

- 2** Enter total number of section 501(c)(3) and government organizations **54**
- 3** Enter total number of other organizations **NONE**

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Playwright Discovery program	2	NONE	4,884	Other - Cost	Costs for travel (e.g., hotel, train)

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Part I, Line 2: For each award, the receiving organization is required to sign an agreement which outlines certain organizational (e.g., organization will maintain its IRC

Section 501(c)(3) status), programmatic (e.g., all program locations must be accessible to people with disabilities), and financial management and reporting (e.g.,

organization will maintain documentation for the income and expenditure of all grant funds for at least four years) terms. Generally, program and financial summaries

of the receiving organization's activities during the funding period are required to be submitted at least twice during the term of the program. VSA arts, Inc. (VSA)

further requires the receiving organization to provide copies of its Form 990, samples of program materials, press clippings and other relevant materials so that VSA

can monitor the progress of program activities. VSA then assigns specific grants to each employee. Monitoring procedures include frequent telephonic and email

contact, as well as visits to the award recipient's offices and program area. VSA also performs periodic assessments of an award recipient's performance over the

entire term of funding (could include multiple years) to determine if the award recipient is achieving and maintaining the required standards of performance.

Part II, Line 1(a): Due to document limitations, VSA could not print the addresses of program recipients on this form. As a result, VSA attached the address to this

schedule. Please see attachment.

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

VSA arts, Inc.

▶ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).

OMB No 1545-0047

2008

**Open to Public
Inspection**

Employer identification number

52 1065313

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Regional Cultural & Performing Arts Development Commission	43-1363303	501(c)(3)	20,000	NONE	N/A	N/A	Support programs
Ruth Eckerd Hall, Inc.	59-1803628	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Shakespeare at Play	95-4870362	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
South Carolina Arts Foundation 1989	57-0892045	501(c)(3)	60,000	NONE	N/A	N/A	Support programs
Tampa Museum of Art, Inc.	59-1934721	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Upstream Arts, Inc.	20-4451219	501(c)(3)	15,000	NONE	N/A	N/A	Support programs
Very Special Arts of Montana	81-0426523	501(c)(3)	22,460	NONE	N/A	N/A	Support programs
Very Special Arts of Oklahoma, Inc.	73-1393425	501(c)(3)	20,160	NONE	N/A	N/A	Support programs
Voices Together	20-4612388	501(c)(3)	20,160	NONE	N/A	N/A	Support programs
VSA Arts of Alabama	63-0873691	501(c)(3)	80,000	NONE	N/A	N/A	Support programs
VSA Arts of Alaska (d.b.a. Out North)	92-0113286	501(c)(3)	73,660	NONE	N/A	N/A	Support programs
VSA Arts of California	95-4050664	501(c)(3)	67,649	NONE	N/A	N/A	Support programs
VSA Arts of Colorado	74-2131682	501(c)(3)	53,220	NONE	N/A	N/A	Support programs
VSA Arts of Connecticut	06-1009470	501(c)(3)	40,000	NONE	N/A	N/A	Support programs
VSA arts of Delaware, Inc.	51-0310594	501(c)(3)	38,000	NONE	N/A	N/A	Support programs

2 Enter total number of Section 501(c)(3) and government organizations

3 Enter total number of other organizations

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 51026W

Schedule I-1 (Form 990) 2008

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

VSA arts, Inc.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Employer identification number

52 1065313

Continuation Sheet for Schedule I (Form 990)

▶ Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
.VSA Arts of Florida, Inc.....	59-2758321	501(c)(3)	80,000	NONE	N/A	N/A	Support programs
.VSA Arts of Georgia, Inc.....	58-1300740	501(c)(3)	92,000	NONE	N/A	N/A	Support programs
.VSA Arts of Hawaii-Pacific.....	22-3876583	501(c)(3)	80,000	NONE	N/A	N/A	Support programs
.VSA arts of Indiana, Inc.....	35-1529183	501(c)(3)	80,000	NONE	N/A	N/A	Support programs
.VSA arts of Iowa.....	42-1149470	501(c)(3)	74,470	NONE	N/A	N/A	Support programs
.VSA arts of Kentucky, Inc.....	61-1133019	501(c)(3)	80,000	NONE	N/A	N/A	Support programs
.VSA arts of Louisiana, Inc.....	72-0933407	501(c)(3)	29,363	NONE	N/A	N/A	Support programs
.VSA arts of Maine.....	01-0414558	501(c)(3)	26,100	NONE	N/A	N/A	Support programs
.VSA arts of Massachusetts, Inc.....	04-2699540	501(c)(3)	92,000	NONE	N/A	N/A	Support programs
.VSA arts of Michigan.....	38-2690117	501(c)(3)	92,000	NONE	N/A	N/A	Support programs
.VSA arts of Minnesota.....	36-3440452	501(c)(3)	80,000	NONE	N/A	N/A	Support programs
.VSA arts of Mississippi, Inc.....	57-0879978	501(c)(3)	42,720	NONE	N/A	N/A	Support programs
.VSA arts of Nevada.....	94-3030518	501(c)(3)	80,000	NONE	N/A	N/A	Support programs
.VSA arts of New Hampshire.....	02-0398863	501(c)(3)	20,000	NONE	N/A	N/A	Support programs
.VSA arts of New Jersey.....	22-2336037	501(c)(3)	75,140	NONE	N/A	N/A	Support programs

2 Enter total number of Section 501(c)(3) and government organizations

3 Enter total number of other organizations

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 51026W

Schedule I-1 (Form 990) 2008

SCHEDULES I AND I-1

(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations
Governments and Individuals in the U.S.**

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

VSA arts, Inc.

Employer identification number

52-1065313

Continuation of Schedule I, Part II

1 (a) Name of organization or government	1 (a) Address of organization or government
Access Living of Metropolitan Chicago	115 West Chicago Ave Chicago, IL 60610
Accessible Arts, Inc	1100 State Ave Kansas City, KS 66102
Allegro Foundation, Inc	3121 Providence Rd Charlotte, NC 28211
Association of Children's Museums Inc	1300 L St, NW, Ste 975 Washington, DC 20005
AXIS Dance Company	1428 Alice St, Ste 200 Oakland, CA 94612
Bethune Theatredanse	3342 Barham Blvd Los Angeles, CA 90068
Center Stage Associates, Inc	700 N Calvert St Baltimore, MD 21202
Dakota West Arts Council, Inc	215 N 6th St Bismarck, ND 58501
Heart of the Beast Puppet and Mask Theatre	1500 East Lake St Minneapolis, MN 55407

**SCHEDULES I AND I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations
Governments and Individuals in the U.S.**

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

VSA arts, Inc.

Employer identification number

52-1065313

Continuation of Schedule I, Part II

1 (a) Name of organization or government	1 (a) Address of organization or government
Idaho Parents Unlimited, Inc	1878 West Overland Rd Boise, ID 83705
Luna Kids Dance, Inc	2138 Cedar St Berkeley, CA 94709
New York State Alliance for Arts Education, Inc	PO BOX 2217 Albany, NY 12220-0217
Regional Cultural & Performing Arts Development Commission	6128 Delmar Blvd St Louis, MO 63112
Ruth Eckerd Hall, Inc	1111 McMullen Booth Rd Clearwater, FL 33759
Shakespeare at Play	328 North Brighton St Burbank, CA 91506-2104
South Carolina Arts Foundation 1989	1800 Gervais St Columbia, SC 29201
Tampa Museum of Art, Inc	2306 North Howard Ave Tampa, FL 33607
Upstream Arts, Inc	3501 Chicago Ave South Minneapolis, MN 55407

SCHEDULES I AND I-1

(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations
Governments and Individuals in the U.S.**

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

VSA arts, Inc.

Employer identification number

52-1065313

Continuation of Schedule I, Part II

1 (a) Name of organization or government	1 (a) Address of organization or government
Very Special Arts of Montana	PO BOX 7225 Missoula, MT 59807
Very Special Arts Oklahoma, Inc	1136 Kings Way Ave Yukon, OK 73099
Voices Together	206 Old Forest Creek Dr Chapel Hill, NC 27514
VSA arts of Alabama	PO BOX 12504 Birmingham, AL 35202-2504
VSA arts of Alaska DBA Out North	3800 Debarr Rd Anchorage, AK 99508
VSA arts of California	4660 Natomas Blvd Ste 120-255 Sacramento, CA 95835
VSA arts of Colorado	909 Santa Fe Dr Denver, CO 80205
VSA arts of Connecticut, Inc	3074 Whitney Ave Bldg 2 - 2nd Fl Hamden, CT 06518
VSA arts of Delaware, Inc	Delaware State University 1200 N Dupont Hwy Dover, DE 19901

SCHEDULES I AND I-1

(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations
Governments and Individuals in the U.S.**

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

VSA arts, Inc.

Employer identification number

52-1065313

Continuation of Schedule I, Part II

1 (e) Name of organization or government

1 (a) Address of organization or government

VSA arts of Florida, Inc

3500 E Fletcher Ave, Ste 234
Tampa, FL 33613

VSA arts of Georgia, Inc

Healey Bldg, Ste R-1
57 Forsyth St NW
Atlanta, GA 30303

VSA arts of Hawaii-Pacific

86-660 Luualalei Homestead Rd
Waianae, HI 96792

VSA arts of Indiana, Inc

Harrison Centre for the Arts
1505 North Delaware St
Indianapolis, IN 46202

VSA arts of Iowa

Iowa Dept of Education/Grimes
400 E 14th St
Des Moines, IA 50319

VSA arts of Kentucky, Inc

515 E 10th St
Bowling Green, KY 42101

VSA arts of Louisiana, Inc

Louisiana Center for Education
2758-D Brightside Dr
Baton Rouge, LA 70820

VSA arts of Maine

185 Park Row
Brunswick, ME 04011

VSA arts of Massachusetts, Inc

89 South St, Ste 101
Boston, MA 02111

**SCHEDULES I AND I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations
Governments and Individuals in the U.S.**

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization
VSA arts, Inc.

Employer identification number
52-1065313

Continuation of Schedule I, Part II

1 (a) Name of organization or government	1 (a) Address of organization or government
VSA arts of Michigan	PO BOX 02805 Detroit, MI 48202
VSA arts of Minnesota	Hennepin Center for the Arts 528 Hennepin Ave, Ste 305 Minneapolis, MN 55403
VSA arts of Mississippi, Inc	201 E Pascagoula St PO BOX 2364 Jackson, MS 39225-2364
VSA arts of Nevada	250 Court St Reno, NV 89501
VSA arts of New Hampshire	64 Buffalo Rd Wentworth, NH 03282
VSA arts of New Jersey	703 Jersey Ave New Brunswick, NJ 08901
VSA arts of New Mexico	4904 Fourth St NW Albuquerque, NM 87107
VSA arts of New York City	18-05 215 St, Ste 15N Bayside, NY 11360
VSA arts of Ohio	Vern Riffe Ctr for Govt & Arts 77 S High St, 2nd Fl Columbus, OH 43215

**SCHEDULES I AND I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations
Governments and Individuals in the U.S.**

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization
VSA arts, Inc.

Employer identification number
52-1065313

Continuation of Schedule I, Part II

1 (a) Name of organization or government	1 (a) Address of organization or government
VSA arts of Pennsylvania	2030 Sansom St, 3rd Fl Philadelphia, PA 19103
VSA arts of Rhode Island	500 Prospect St Pawtucket, RI 02860
VSA arts of Tennessee	1210 Lake Rise Pl Gallatin, TN 37066
VSA arts of Texas	3710 Cedar St #7 Austin, TX 78705
VSA arts of Utah	230 South 500 West #125 Salt Lake City, UT 84101
VSA arts of Vermont, Inc	The Woolen Mill 20 West Canal St, Ste 7 Winooski, VT 05404
VSA arts of Washington	305 Harrison St, Ste 303 Seattle, WA 98109
VSA arts of Wisconsin, Inc	4785 Hayes Rd, Ste 201 Madison, WI 53704
Washington Very Special Arts	1100 16th St, NW Washington, DC 20036

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No 1545-0047

2008

**Open to Public
Inspection**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Department of the Treasury
Internal Revenue Service

Name of the organization

VSA arts, Inc.

Employer identification number

52

1065313

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a** Receive a severance payment or change of control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5–8.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

	Yes	No
1a		
1b		
2		
3		
4a		✓
4b		✓
4c		✓
5a		✓
5b		✓
6a		✓
6b		✓
7		✓
8		✓

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Part I, Line 3: The non-director officers of VSA arts, Inc. (VSA) are employees of the John F. Kennedy Center for the Performing Arts (Kennedy Center). As such, the members of the VSA Board of Directors does not, in their fiduciary capacity, determine the compensation of the President and Chief Financial Officer. Those individuals are included in the Kennedy Center's key employee compensation evaluation process. Please see the Kennedy Center's Form 990 for additional discussion regarding the compensation evaluation process.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

VSA arts, Inc.

Employer identification number

52 | 1065313

Form 990, Part I, Line 6: VSA arts, Inc. (VSA) determined the number of volunteers by counting the members of the (a) Board of Directors (Board) and (b) Advisory Board. Volunteers provided routine advisory and fiduciary services.

Form 990, Part IV, Line 12: VSA and its affiliates were jointly audited for the tax year reported in this form by an independent accounting firm. Audited consolidated financial statements were issued.

Form 990, Part VI, Section A, Line 2: The members of the Board have a business relationship as they are all employed by the John F. Kennedy Center for the Performing Arts (Kennedy Center).

Form 990, Part VI, Section A, Line 10: Prior to providing Form 990 (Return) to the Board for their consideration, a detail review was performed by the President, Chief Financial Officer and Kennedy Center Controller. The Return was also reviewed by an independent accounting firm. After the Return was finalized, management reviewed the Return with each member of the Board. Questions, if any, were directed to and addressed by the Kennedy Center's Controller and communicated to the Audit Committee of the Kennedy Center's Board of Trustees. Responses to any notable questions were provided to all members of the Board for their information.

Form 990, Part VI, Section B, Line 12(c): As employees of the Kennedy Center, the members of the Board are covered by the Kennedy Center's Conflict of Interest Policy (Policy). Please see Schedule O in the Kennedy Center's Form 990 for a complete discussion of the Policy.

Form 990, Part VI, Section B, Lines 13 and 14: As the members of the Board, VSA officers and other reported employees are employees of the Kennedy Center, such individuals are subject to the Whistleblower and Document Retention and Destruction policies of that organization.

Form 990, Part VI, Section B, Lines 15(a) and (b): As VSA's officers are employees of the Kennedy Center, the

(Continued on Page 2)

Name of the organization

Employer identification number

VSA arts, Inc.

52

1065313

determination of their compensation is considered during the Kennedy Center's routine annual compensation process.

Please see the Kennedy Center's Form 990 for additional discussion regarding the compensation evaluation process.

Form 990, Part VI, Section C, Line 19: VSA makes its governing documents, Policy, and financial information available to the public upon request, in a portable document format (i.e., PDF), generally via email.

Form 990, Part XI, Lines 2(b) and (c): VSA and its affiliates were jointly audited for the tax year reported in this form by an independent accounting firm. Audited consolidated financial statements were issued and reviewed by the Audit Committee of the Kennedy Center's Board of Trustees.

Form 990, Part XI, Line 3(a) and (b): VSA received federal awards during the tax year reported herein. Such awards were subject to audit as set forth in the Single Audit Act and OMB Circular A-133. The awards were audited by an independent accounting firm with federal awards received by affiliated organizations. A consolidated Schedule of Expenditures of Federal Awards, with independent auditor's reports thereon, was issued.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

VSA arts, Inc.

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Employer identification number
52 1065313

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
-----NONE-----					

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization See Attachment 2	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
John F. Kennedy Center for the Performing Arts, 53-0245017	Performing arts	DC	501(c)(3)	7	None
Kennedy Center Electronic Media Technologies, Inc., 52-1136673	Support Ken. Ctr.	DC	501(c)(3)	11a Type 1	Kennedy Center
Kennedy Center Productions, Inc., 22-1962191	Support Ken. Ctr.	DC	501(c)(3)	11a Type 1	Kennedy Center
National Symphony Orchestra Association, 63-0208364	Support NSO	DC	501(c)(3)	7	Kennedy Center

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations?		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?
							Yes	No		
NONE										

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership
NONE							

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		✓
b Gift, grant, or capital contribution to other organization(s)		✓
c Gift, grant, or capital contribution from other organization(s)		✓
d Loans or loan guarantees to or for other organization(s)		✓
e Loans or loan guarantees by other organization(s)		✓
f Sale of assets to other organization(s)		✓
g Purchase of assets from other organization(s)		✓
h Exchange of assets		✓
i Lease of facilities, equipment, or other assets to other organization(s)		✓
j Lease of facilities, equipment, or other assets from other organization(s)		✓
k Performance of services or membership or fundraising solicitations for other organization(s)		✓
l Performance of services or membership or fundraising solicitations by other organization(s)		✓
m Sharing of facilities, equipment, mailing lists, or other assets		✓
n Sharing of paid employees		✓
o Reimbursement paid to other organization for expenses		✓
p Reimbursement paid by other organization for expenses		✓
q Other transfer of cash or property to other organization(s)		✓
r Other transfer of cash or property from other organization(s)		✓

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(A) Name of other organization(s)	(B) Transaction type (a-f)	(C) Amount involved
(1)	John F. Kennedy Center for the Performing Arts	L	415,000
(2)	John F. Kennedy Center for the Performing Arts	N	2,543,066
(3)			
(4)			
(5)			
(6)			

NUMBER OF EMPLOYEES/FILING OF FEDERAL EMPLOYMENT TAX RETURNS

Attachment 1: Form 990 Page 5, Part V, Lines 2(a) and (b)

Open to Public Inspection	For calendar year 2008, or tax period beginning 09-29-2008, and ending 09-27-2009	
Name of Organization	VSA arts, Inc.	Employer Identification Number 52-1065313

All employees who provided services to VSA arts, Inc. (VSA) during the tax year reported herein are employees of the John F. Kennedy Center for the Performing Arts (Kennedy Center). The Kennedy Center, as the employer of record, prepares and files: (a) all applicable federal and state employment tax returns, (b) individual employee Form W-2, *Wage and Tax Statement*, and (c) Form W-3, *Transmittal of Wage and Tax Statements*. In light of the fact the employees worked solely on VSA programs and VSA reimbursed the Kennedy Center for the entire cost of the employees (including, salary, taxes and benefits), the Kennedy Center and VSA elected to show the count of employees in this Form 990.

INFORMATION ABOUT RELATED TAX-EXEMPT ORGANIZATIONS

Attachment 2: Schedule R Page 1, Part II, Column (A)

Open to Public Inspection	For calendar year 2008, or tax period beginning 09-29-2008, and ending 09-27-2009	
Name of Organization	VSA arts, Inc.	Employer Identification Number 52-1065313

Address of related organization

John F. Kennedy Center for the Performing Arts, 2700 F. Street, NW, Washington, DC 20566-0001

Kennedy Center Electronic Media Technologies, Inc., 2700 F. Street, NW, Washington, DC 20566-0001

Kennedy Center Productions, Inc., 2700 F. Street, NW, Washington, DC 20566-0001

National Symphony Orchestra Association, 2700 F. Street, NW, Washington, DC 20566-0001

GENERAL EXPLANATION

Attachment 3: page 1 – General Explanation

Open to Public Inspection	For calendar year 2008, or tax period beginning 09-29-2008, and ending 09-27-2009	
Name of Organization	VSA arts, Inc.	Employer Identification Number 52-1065313
Explanation Identifier	Election to adopt or change to a 52-53 week tax year – IRC Section 441	
Return Reference	None	

Explanation

Election to adopt or change to a 52-53 week tax year - IRC section 441: Under Section 441 of the Internal Revenue Code, VSA arts, Inc. (VSA) elected a 52-53 week tax year. The initial election was made when the IRS Form 990 for the taxable year period beginning October 2, 2006, and ending on September 30, 2007, was submitted. VSA continues to keep its books and compute its income on the basis of a 52-53 week tax year. The 52-53 week tax year will ALWAYS end on Sunday and ALWAYS on the Sunday nearest to the last calendar day in September. As of the end of the current tax period, the IRS had not confirmed its acceptance of the 52-53 week election. Therefore, VSA repeats its election herein.

GENERAL EXPLANATION

Attachment 3: page 2 – General Explanation

Open to Public Inspection	For calendar year 2008, or tax period beginning 09-29-2008, and ending 09-27-2009	
Name of Organization	VSA arts, Inc.	Employer Identification Number 52-1065313
Explanation Identifier	Reason for Amended Return	
Return Reference	Form 990, Page 1, Box B	

Explanation

Shortly after filing VSA arts, Inc.'s (VSA) Form 990, management discovered that it may have accidentally included a related parties' *Schedule B – Schedule of Contributors* in the document mailed to the Internal Revenue Service. As a precautionary measure, management elected to file this amended return which includes VSA's correct *Schedule B – Schedule of Contributors*. No other amounts or schedules were changed.