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Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

2012

Department of the Treasury
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2012, or tax year beginning 8/01, 2012, and ending 7/31, 2013

JACK & VALERIE GUENTHER FOUNDATION
153 TREELINE PARK #300
SAN ANTONIO, TX 78209

A Employer identification number
74-6053172

B Telephone number (see the instructions)
210-829-1800

C If exemption application is pending, check here ☐

D 1 Foreign organizations, check here ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, column (c), line 16) ☐ Accounting method ☒ Cash ☐ Accrual
☐ Other (specify)

\$ 35,626,994. (Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1 Contributions, gifts, grants, etc. received (att sch)

2,595,460.

2 Ck ☐ if the foundn is not req to att Sch B

3 Interest on savings and temporary cash investments

226.

226.

4 Dividends and interest from securities

525,186.

525,186.

5a Gross rents

b Net rental income or (loss)

6a Net gain/(loss) from sale of assets not on line 10

585,441.

b Gross sales price for all assets on line 6a 3,914,187.

7 Capital gain net income (from Part IV, line 2)

585,441.

8 Net short-term capital gain

0.

9 Income modifications

10a Gross sales less returns and allowances

b Less Cost of goods sold

c Gross profit/(loss) (att sch)

11 Other income (attach schedule)

See Statement 1

198,290.

198,290.

12 Total. Add lines 1 through 11

3,904,603.

1,309,143.

0.

13 Compensation of officers, directors, trustees, etc

4,000.

2,000.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule)

b Accounting fees (attach sch)

c Other prof fees (attach sch) See St 2

13,800.

6,000.

7,800.

17 Interest

18 Taxes (attach schedule)(see instrs) See Stm 3

54,330.

14,830.

19 Depreciation (attach sch) and depletion

20 Occupancy

21 Travel, conferences, and meetings

23,810.

23,810.

22 Printing and publications

23 Other expenses (attach schedule)

See Statement 4

4,289.

1,357.

24 Total operating and administrative expenses. Add lines 13 through 23

100,229.

22,830.

34,967.

25 Contributions, gifts, grants paid Part XV

1,203,828.

1,203,828.

26 Total expenses and disbursements. Add lines 24 and 25

1,304,057.

22,830.

0.

1,238,795.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

2,600,546.

b Net investment income (if negative, enter -0.)

1,286,313.

c Adjusted net income (if negative, enter -0.)

0.

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ADMINISTRATIVE EXPENSES

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash — non-interest-bearing			
	2 Savings and temporary cash investments	8,391,871.	6,931,069.	6,931,069.
	3 Accounts receivable			
	Less allowance for doubtful accounts			
	4 Pledges receivable			
	Less allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U S and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule)	14,461,978.	18,516,084.	25,563,298.
	c Investments — corporate bonds (attach schedule)	265,046.	265,046.	388,521.
	11 Investments — land, buildings, and equipment, basis			
LIABILITIES	Less accumulated depreciation (attach schedule)			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule)			
	14 Land, buildings, and equipment basis			
	Less accumulated depreciation (attach schedule)			
	15 Other assets (describe ▶ See Statement 5)	2,613,253.	2,744,106.	2,744,106.
	16 Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I)	25,732,148.	28,456,305.	35,626,994.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
FUND ASSETS	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	27,352,900.	30,657,402.	
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	-1,620,752.	-2,201,097.	
	30 Total net assets or fund balances (see instructions)	25,732,148.	28,456,305.	
	31 Total liabilities and net assets/fund balances (see instructions)	25,732,148.	28,456,305.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	25,732,148.
2 Enter amount from Part I, line 27a	2	2,600,546.
3 Other increases not included in line 2 (itemize) ▶ See Statement 6	3	123,667.
4 Add lines 1, 2, and 3	4	28,456,361.
5 Decreases not included in line 2 (itemize) ▶ See Statement 7	5	56.
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	28,456,305.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)

(b) How acquired
P — Purchase
D — Donation(c) Date acquired
(month, day, year)(d) Date sold
(month, day, year)

1 a See Statement 8			
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	[If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7]	2	585,441.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	[If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8]	3	-20,659.

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2011	891,195.	25,541,293.	0.034892
2010	1,552,468.	23,776,526.	0.065294
2009	988,877.	20,985,563.	0.047122
2008	1,190,487.	19,736,015.	0.060321
2007	379,899.	24,614,770.	0.015434

2 Total of line 1, column (d)	2	0.223063
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.044613
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	29,719,066.
5 Multiply line 4 by line 3	5	1,325,857.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	12,863.
7 Add lines 5 and 6	7	1,338,720.
8 Enter qualifying distributions from Part XII, line 4	8	1,801,849.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter: _____ (attach copy of letter if necessary – see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	12,863.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2		3	12,863.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	12,863.
6 Credits/Payments			
a 2012 estimated tax pmts and 2011 overpayment credited to 2012	6 a	36,176.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments Add lines 6a through 6d	7	36,176.	
8 Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	2.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	23,311.	
11 Enter the amount of line 10 to be Credited to 2013 estimated tax 23,311. Refunded	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation ▶ \$ 0. (2) On foundation managers ▶ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XIV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) TX		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>JACK GUENTHER</u> Telephone no <u>210-829-1800</u> Located at <u>153 TREELINE PARK, SUITE 300 SAN ANTONIO TX</u> ZIP + 4 <u>78209</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u> <u>N/A</u>			
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>	16		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <u></u>	1 b	X
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If 'Yes,' list the years <u>20</u> <u></u> , <u>20</u> <u></u> , <u>20</u> <u></u> , <u>20</u> <u></u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see instructions)	2 b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20</u> <u></u> , <u>20</u> <u></u> , <u>20</u> <u></u> , <u>20</u> <u></u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 'Yes,' did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4 b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5 b N/A

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?N/A ☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d)

6 a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6 b X

If 'Yes' to 6b, file Form 8870.

7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A 7 b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
VALERIE U. GUENTHER 153 TREELINE PARK, STE 300 SAN ANTONIO, TX 78209	President PART	1,000.	0.	0.
JACK GUENTHER 153 TREELINE PARK, STE 300 SAN ANTONIO, TX 78209	Secretary PART	1,000.	0.	0.
ABIGAIL G. KAMPMANN 153 TREELINE PARK, STE 300 SAN ANTONIO, TX 78209	Vice Pres PART	1,000.	0.	0.
JACK E. GUENTHER, JR. 153 TREELINE PARK, STE 300 SAN ANTONIO, TX 78209	Treasurer PART	1,000.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
	0	0.	0.	0.

Total number of other employees paid over \$50,000

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 ART FOR PUBLIC EXHIBIT/EDUCATIONAL LOAN PROGRAM ESTIMATED VISITORS/VIEWERS: 3,450	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	0.

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1 a	22,237,489.
b	Average of monthly cash balances	1 b	7,900,818.
c	Fair market value of all other assets (see instructions)	1 c	33,334.
d	Total (add lines 1a, b, and c)	1 d	30,171,641.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	30,171,641.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	452,575.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	29,719,066.
6	Minimum investment return. Enter 5% of line 5	6	1,485,953.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	1,485,953.
2 a	Tax on investment income for 2012 from Part VI, line 5	2 a	12,863.
b	Income tax for 2012 (This does not include the tax from Part VI.)	2 b	
c	Add lines 2a and 2b	2 c	12,863.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,473,090.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	1,473,090.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	1,473,090.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1 a	1,238,795.
b	Program-related investments — total from Part IX-B	1 b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	563,054.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,801,849.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	12,863.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,788,986.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				1,473,090.
2 Undistributed income, if any, as of the end of 2012:				
a Enter amount for 2011 only			1,265,809.	
b Total for prior years: 20____, 20____, 20____		0.		
3 Excess distributions carryover, if any, to 2012.				
a From 2007				
b From 2008				
c From 2009				
d From 2010				
e From 2011				
f Total of lines 3a through e.	0.			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 1,801,849.				
a Applied to 2011, but not more than line 2a			1,265,809.	
b Applied to undistributed income of prior years (Election required — see instructions)		0.		
c Treated as distributions out of corpus (Election required — see instructions)	536,040.			
d Applied to 2012 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	536,040.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount — see instructions.		0.		
e Undistributed income for 2011. Subtract line 4a from line 2a Taxable amount — see instructions.			0.	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				1,473,090.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	536,040.			
10 Analysis of line 9:				
a Excess from 2008				
b Excess from 2009				
c Excess from 2010				
d Excess from 2011				
e Excess from 2012	536,040.			

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE STATEMENT 10 ,		PUBLIC		1,203,828.
Total			▶ 3 a	1,203,828.
b Approved for future payment				
Total			▶ 3 b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	226.	
4	Dividends and interest from securities			14	525,186.	
5	Net rental income or (loss) from real estate					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory			18	585,441.	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue:					
a	BANK CHARGES REFUNDED			14	25.	
b	ORD INCOME FM INV IN PTPs			14	198,265.	
c						
d						
e						
12	Subtotal Add columns (b), (d), and (e)				1,309,143.	
13	Total. Add line 12, columns (b), (d), and (e)					13 1,309,143.

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF**

OMB No 1545-0047

2012

Name of the organization

JACK & VALERIE GUENTHER FOUNDATION

Employer identification number

74-6053172

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section:

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did not total to more than \$1,000
If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc. purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year ► \$ _____

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ,

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

Employer identification number

JACK & VALERIE GUENTHER FOUNDATION

74-6053172

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JACK GUENTHER 153 TREELINE PARK, SUITE 300 SAN ANTONIO, TX 78209	\$ 1,297,730.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	VALERIE GUENTHER 153 TREELINE PARK, SUITE 300 SAN ANTONIO, TX 78209	\$ 1,297,730.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

Employer identification number

JACK & VALERIE GUENTHER FOUNDATION

74-6053172

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	ONE-HALF UNDIVIDED INTEREST IN LISTED SECURITIES:		
	24,000 UNITS ENTERPRISE PRODUCTS PARTNERS LP		
	FAIR MARKET VALUE \$1,190,160		
	23,000 SHARES HOME DEPOT	\$ 1,297,730.	12/31/12
	FAIR MARKET VALUE 1,405,300		
2	ONE-HALF UNDIVIDED INTEREST IN LISTED SECURITIES:		
	24,000 UNITS ENTERPRISE PRODUCTS PARTNERS LP		
	FAIR MARKET VALUE \$1,190,160		
	23,000 SHARES HOME DEPOT	\$ 1,297,730.	12/31/12
	FAIR MARKET VALUE 1,405,300		
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

JACK & VALERIE GUENTHER FOUNDATION

74-6053172

Statement 1
Form 990-PF, Part I, Line 11
Other Income

	(a) Revenue per Books	(b) Net Investment Income	(c) Adjusted Net Income
BANK CHARGES REFUNDED	\$ 25.	25.	
ORD INCOME FM INV IN PTPs	198,265.	198,265.	
Total	\$ 198,290.	\$ 198,290.	0.

Statement 2
Form 990-PF, Part I, Line 16c
Other Professional Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
PROFESSIONAL SERVICES	\$ 13,800.	\$ 6,000.		\$ 7,800.
Total	\$ 13,800.	\$ 6,000.	\$ 0.	\$ 7,800.

Statement 3
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
FEDERAL EXCISE TAX	\$ 39,500.			
FOREIGN TAX PAID	14,830.	\$ 14,830.		
Total	\$ 54,330.	\$ 14,830.	\$ 0.	\$ 0.

Statement 4
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
FILING FEES	\$ 5.			\$ 5.
NONDEDUCTIBLE EXPENSES FROM K-1S	2,932.			
POSTAGE & DELIVERY	1,352.			1,352.
Total	\$ 4,289.	\$ 0.	\$ 0.	\$ 1,357.

JACK & VALERIE GUENTHER FOUNDATION

74-6053172

Statement 5
Form 990-PF, Part II, Line 15
Other Assets

	<u>Book Value</u>	<u>Fair Market Value</u>
ASSETS FOR CHARITABLE PURPOSE	\$ 2,744,106.	\$ 2,744,106.
Total	<u>\$ 2,744,106.</u>	<u>\$ 2,744,106.</u>

Statement 6
Form 990-PF, Part III, Line 3
Other Increases

EXCESS DEPLETION FROM P/S K-1 BOOKED TO PRINCIPAL	\$ 26,356.
EXEMPT INCOME FROM P/S K-1	11.
FMV OF GIFTS OVER COST	97,300.
Total	<u>\$ 123,667.</u>

Statement 7
Form 990-PF, Part III, Line 5
Other Decreases

PRIOR YEAR ACCOUNTING CORRECTION	\$ 56.
Total	<u>\$ 56.</u>

Statement 8
Form 990-PF, Part IV, Line 1
Capital Gains and Losses for Tax on Investment Income

Item	(a) Description	(b) How Acquired	(c) Date Acquired	(d) Date Sold
1	12,000 UNITS ALLIANCE RESOURCE PARTNERS LP	Purchased	8/18/2011	11/07/2012
2	22,000 UNITS EL PASO PIPELINE PARTNERS LP	Purchased	8/18/2011	1/23/2013
3	24,000 UNITS ENTERPRISE PRODUCTS PARTNERS LP			
4	28,000 UNITS MICROCHIP TECHNOLOGY, INC	Purchased	6/23/2011	1/17/2013
5	LTCG FROM P/S- ENTERPRISE PROD PARTNERS LP	Purchased	4/06/2010	4/17/2013
6	LTCL FROM P/S- NUSTAR GP HOLDINGS LLC	Purchased	Various	12/31/2012
7	LTCL FROM P/S- PLAINS ALL AMERICAN PIPELINE LP	Purchased	Various	12/31/2012
8	SEC 1231 GAIN FM PLAINS ALL AM PIPELINE LP	Purchased	Various	12/31/2012
9	SEC 1231 GAIN FM ALLIANCE RESOURCE PARTNERS LP	Purchased	Various	12/31/2012
10	SEC 1231 LOSS FM EL PASO PIPELINE PARTNERS LP	Purchased	Various	12/31/2012
11	SEC 1231 LOSS FM ENTERPRISE PRODUCTS PARTNERS LP	Purchased	Various	12/31/2012
		Purchased	Various	12/31/2012

Item	(e) Gross Sales	(f) Deprec. Allowed	(g) Cost Basis	(h) Gain (Loss)	(i) FMV 12/31/69	(j) Adj. Bas. 12/31/69	(k) Excess (i) - (j)	(l) Gain (Loss)
1	738,095.		879,905.	-141,810.				\$-141,810.

JACK & VALERIE GUENTHER FOUNDATION

74-6053172

Statement 8 (continued)
Form 990-PF, Part IV, Line 1
Capital Gains and Losses for Tax on Investment Income

Item	(e) Gross Sales	(f) Deprec. Allowed	(g) Cost Basis	(h) Gain (Loss)	(i) FMV 12/31/69	(j) Adj. Bas. 12/31/69	(k) Excess (i) - (j)	(l) Gain (Loss)
2	897,119.		799,317.	97,802.				\$ 97,802.
3	1301750.		943,362.	358,388.				358,388.
4	976,793.		685,073.	291,720.				291,720.
5	0.		928.	-928.				-928.
6	417.		0.	417.				417.
7	0.		5.	-5.				-5.
8	6.		0.	6.				6.
9	7.		0.	7.				7.
10	0.		9,537.	-9,537.				-9,537.
11	0.		10,619.	-10,619.				-10,619.
Total								\$ 585,441.

Statement 9
Form 990-PF, Part XV, Line 1a
Foundation Managers - 2% or More Contributors

VALERIE U. GUENTHER
JACK GUENTHER

2012

General Elections

Page 1


JACK & VALERIE GUENTHER FOUNDATION

74-6053172

Section 4942(h)(2) Election As To The Treatment Of Qualifying Distributions

Pursuant to IRC Section 4942(h)(2) and Regulation 53.4942(a)-3(d)(2), the foundation hereby elects to treat current year qualifying distributions in excess of the immediately preceding tax year's undistributed income as being made out of corpus.

Signed:

_____

President

JACK & VALERIE GUENTHER FOUNDATION

74-6053172

Contributions, Gifts, and Grants
Other contributions, gifts, grants, etc.

24,000 UNITS ENTERPRISE PRODUCTS PARTNERS LP	\$	1,190,160.
23,000 SHARES HOME DEPOT STOCK		1,405,300.
Total	\$	<u>2,595,460.</u>

Form 990-PF, Part II, Col (b), Line 10b
End of Year Book Value - Corporate Stock

ABB VIE INC	\$	1,153,094.
ABBOTT LABORATORIES		1,033,991.
CVS CORP DEL		518,275.
CENTURYLINK INC		818,248.
CHEVRONTEXACO		979,188.
COCA COLA COMPANY		980,593.
COLGATE PALMOLIVE CO		541,284.
EXXON MOBIL CORPORATION		761,100.
HOME DEPOT		1,405,300.
HONEYWELL INTERNATIONAL		1,098,769.
JOHNSON & JOHNSON		1,113,205.
JP MORGAN CHASE		553,797.
MERCK & CO INC		678,009.
MICROSOFT CORP		895,500.
TAIWAN SEMICONDUCTOR		912,140.
TIME WARNER CABLE		788,791.
TRANSCANADA		978,962.
WALGREEN COMPANY		369,947.
WELLS FARGO & COMPANY		524,993.
ENTERPRISE PRD PARTNERS		1,158,240.
NUSTAR GP HOLDINGS LLC		870,034.
PLAINS ALL AMERICAN PIPELINE LP		382,624.
Total	\$	<u>18,516,084.</u>

Form 990-PF, Part II, Col (b), Line 10c
End of Year Book Value - Corporate Bonds

MORGAN STANLEY 4.75% 14 NOTES	\$	265,046.
Total	\$	<u>265,046.</u>

Form 990-PF, Part II, Col (c), Line 10b
End of Year Fair Market Value - Corporate Stock

ABBOTT LABORATORIES	\$	1,318,680.
ABBVIE INC		1,637,280.
CVS CORP DEL		1,168,310.
CENTURYLINK INC		1,075,500.
CHEVRON CORP		1,258,900.
COCA COLA COMPANY		1,002,000.
COLGATE PALMOLIVE CO		1,173,093.
EXXON MOBIL CORPORATION		937,500.
HOME DEPOT		1,817,690.
HONEYWELL INTERNATIONAL		1,659,600.
JOHNSON & JOHNSON		1,636,250.
J P MORGAN CHASE & CO		668,760.

JACK & VALERIE GUENTHER FOUNDATION

74-6053172

Form 990-PF, Part II, Col (c), Line 10b (continued)
End of Year Fair Market Value - Corporate Stock

MERCK & CO	\$	963,400.
MICROSOFT CORP		955,200.
TAIWAN SEMICONDUCTOR		849,000.
TIME WARNER CABLE		1,368,840.
TRANSCANADA CORP		914,400.
WALGREEN COMPANY		515,565.
WELLS FARGO & CO NEW		652,500.
ENTERPRISE PROD PARTNERS		1,488,720.
NUSTAR GP HOLDINGS LLC		1,224,350.
PLAINS ALL AMERICAN PIPELINE LP		1,277,760.
Total	\$	<u>25,563,298.</u>

Form 990-PF, Part II, Col (c), Line 10c
End of Year Fair Market Value - Corporate Bonds

MORGAN STANLEY 4.75% 14 NOTES	\$	388,521.
Total	\$	<u>388,521.</u>

Name and Address of Recipient Organization	Foundation Status - Public Unless Noted	Purpose of Grant - General Support Unless Noted	Amount
Alex's Lemonade Stand Foundation 333 E Lancaster Avenue, #414 Winnewood, PA 19096			1,000 00
Alliance Resource Partners, LP Charitable Contributions Pass through amount per K-1			286 00
Arizona Cowpuncher's Scholarship Organization, Inc c/o George Vensel, Treasurer P O Box 55 Patagonia, AZ 85624			100 00
Art Pace 445 N Main Avenue San Antonio, TX 78205			5,000 00
Aspen Art Museum 590 N Mill Street Aspen, CO 81611			5,400 00
Biscot Western Art Museum 201 W Market Street San Antonio, TX 78205			1,000 00
Cancer Center Council 7979 Wutzbach Road, Suite 600 San Antonio, TX 78229			1,000 00
Cancer Therapy and Research Center 7979 Wutzbach Road, Suite 600 San Antonio, TX 78229			600 00
Charity Ball Association P O Box 6708 San Antonio, TX 78209			7,000 00
Keystone School 119 East Crag Place San Antonio, TX 78212			10,000 00
Mind Science Foundation 117 W El Prado Drive San Antonio, TX 78279			17,500 00
Natchitoches Hope for Paws P O Box 2552 Natchitoches, LA 71457			1,000 00
Natchitoches Humane Society P O Box 7405 Natchitoches, LA 71457			1,000 00
National Western Art Foundation 201 W Market Street San Antonio, TX 78205			579,650 00
NuStar GP Holdings, LLC Charitable Contributions Pass through amount per K-1			460 00
Paul Martin Memorial Scholarship Fund c/o Ava R-1 Schools 507 NE 3rd Street Ava, MO 65608			1,000 00

Name and Address of Recipient Organization	Foundation Status - Public Unless Noted	Purpose of Grant - General Support Unless Noted	Amount
Port Aransas Museum P O Box 677 Port Aransas, TX 78373			2,400 00
San Antonio Botanical Society P O Box 6569 San Antonio, TX 78209			10,000 00
San Antonio Museum of Art 200 W Jones Avenue San Antonio, TX 78245			5,000 00
San Antonio Zoo 3903 N St Mary's Street San Antonio, TX 78212			5,000 00
Southwest School of Art 300 Augusta San Antonio, TX 78205			1,000 00
St Luke's Episcopal Church 11 St Luke's Lane San Antonio, TX 78209			500 00
Texas Biomedical Research Center P O Box 760549 San Antonio, TX 78245			7,350 00
Texas Society Daughters of the American Revolution c/o Sandra Burton 107 Squires Row San Antonio, TX 78213			1,000 00
Witte Museum 3801 Broadway San Antonio, TX 78209			5,000 00
University of Texas Marine Science Institute 750 Channel View Drive Port Aransas, TX 78373		Cash purchase of donated sculpture titled "Interdependency" from Ullberg Studios, 1240 E First Street, Loveland, CO 80537	4,500 00
National Western Art Foundation 201 W Market Street San Antonio, TX 78205		Donated artwork and delivery (description and appraisals attached)	530,082 46
TOTAL			1,203,828 46

Altermann Galleries & Auctioneers

SANTA FE - SCOTTSDALE - DALLAS



QUALIFICATIONS

Mark A. (Tony) Altermann founded Altermann Galleries in 1978. Prior to 1978 he was an employee of Texas Art Galleries (1974-1978), a specialist in Western American Art. Altermann Galleries specializes in American art, and has operated galleries in Dallas, Houston, Santa Fe, Hilton Head, New York City, and Scottsdale. Altermann has served on the board of directors of the Cowboy Artists of America Museum in Kerrville, Texas and the Dallas Visual Art Center in Dallas, Texas. He has participated in symposiums at the National Cowboy Museum and Western Heritage Center in Oklahoma City and the Buffalo Bill Historical Center in Cody, Wyoming. He has appraised art for the Autry National Center of the American West in Los Angeles, and the Briscoe Western Art Museum in San Antonio. He is past chairman and present board member on the Advisory Council of the College of Arts and Sciences at the University of North Texas, and also actively involved with their College of Visual Arts and Design. In addition to private treaty sales and appraising art, Altermann Galleries has held auctions specializing in American art since 1981.

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated:

- | | | |
|--|---|--|
| a <input checked="" type="checkbox"/> Art* (contribution of \$20,000 or more) | b <input type="checkbox"/> Qualified Conservation Contribution | c <input type="checkbox"/> Equipment |
| d <input type="checkbox"/> Art* (contribution of less than \$20,000) | e <input type="checkbox"/> Other Real Estate | f <input type="checkbox"/> Securities |
| g <input type="checkbox"/> Collectibles** | h <input type="checkbox"/> Intellectual Property | i <input type="checkbox"/> Vehicles |
| j <input type="checkbox"/> Other | | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Andersen, Roy, "Return of the Sisters", Oil	Very good	55,000.00
B	36 x 50 inches		
C			
D			

	(d) Date acquired by donor (mo. yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	03/2008	Purchased	58,000.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ *John D. Goy*Title ▶ *Vice Pres. Antiquarian Collector* Date ▶ *3/15/13*

Business address (including room or suite no.)

345 Camino Del Monte Sol

City or town, state and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

National Western Art Foundation

Address (number, street, and room or suite no.)

210 W. Market Street

Authorizing signature

John D. Goy

Employer identification number

30-0211961

City or town, state, and ZIP code

San Antonio, TX 78205

Title

Executive Director

Date

5/10/13



Artist: Roy Andersen
Artist Dates: b. 1930
Title: *Return of the Sisters*
Signature Detail: "Roy Andersen CA," l/r, and with the artist's monogrammed initials. "RM," l/l
Media: Oil on canvas
Dimensions: 36 by 50 inches

Fair Market Value: \$55,000.

Notes: Roy Andersen is among the top tier of contemporary artists. He is a former member of the Cowboy Artists of America and participates annually in the Prix de West Exhibition and Sale at the National Cowboy & Western Heritage Museum in Oklahoma City. Prices realized at auctions have declined in recent years because of the downturn in the U.S. economy, though less than most Western artists. He still sells well in set price exhibitions, however, he no longer sells out as he almost always did previous to 2008. Comparables of set price sales and auction sales can be found on AskART.com. Attached are lists of recent offerings at the Prix de West exhibition sales, and also, auction sales on a proportional basis that is in keeping with the appraisal of *Return of the Sisters*. It should be noted that *Return of the Sisters* is an excellent example of the artist's work.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

Prix de West 2012

Buyer's Premium

Prix de West purchasers can expect a Buyer's Premium that totals three percent of the purchase price per work of art. The maximum charge has been set at \$300 for any work selling for \$10,000 or higher. The Museum Board of Directors has implemented the fee to cover the extensive handling of works that makes the annual exhibition possible.

William Acheff

1. All My Friends Had Horses	36" x 18"	Oil
\$48,000	\$300	\$48,300
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\$18,000	\$300	\$18,300
3. Contemplation	16" x 14"	Oil
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4. Corn Patch	12" x 16"	Oil
\$16,000	\$300	\$16,300
5. Flavors' New Mexico	12" x 16"	Oil
\$16,000	\$300	\$16,300

Cyrus Afsary

6. Lakeside Wandering	18" x 24"	Oil
\$17,000	\$300	\$17,300
7. Southwest Farm	12" x 16"	Oil
\$9,500	\$285	\$9,785

Roy Andersen

8. Beef for the Comancheros	34" x 48"	Oil on canvas
\$48,000	\$300	\$48,300
9. Big Shoulders Medicine	48" x 32"	Oil on canvas
\$46,800	\$300	\$47,100

Carolyn Anderson

10. Flamenco Dancer II	20" x 16"	Oil
\$6,000	\$180	\$6,180
11. Flathead Winter	16" x 12"	Oil
\$4,000	\$120	\$4,120

Tony Angell

12. Reef Otter	10 1/4" H x 13" W x 9 1/2" D	Serpentine stone
\$7,500	\$225	\$7,725
13. Plateau Owlets	7" H x 13" W x 10 1/2" D	Bronze
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Bill Anton

14. Last But Not Least	36" x 48"	
\$38,000	\$300	\$38,300
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Gerald Balciar

18. Grizzly Pride	31" H x 29 1/2" W x 17" D	Colorado yule marble
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24. Cowgirl From Kinnear, Wyoming	16" x 12"	Oil on linen
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25. In the Traditions of Her Father	20 1/4" x 13 1/4"	Copper
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John E. Banovich

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28. Pushed to the Edge	24" x 18"	Oil on Belgian linen
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\$24,000	\$300	\$24,300
3. Thoughts of My Memories	20" x 16"	Oil
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4. He Recalled a Quiet Night	14" x 16"	Oil
\$16,000	\$300	\$16,300
5. Good Tobacco Bag	17" x 9"	Oil
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Cyrus Afsary

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7. Kissing Kid	16" x 20"	Oil on linen
\$14,000	\$300	\$14,300
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\$9,500	\$285	\$9,785
9. The Pipe	12" x 9"	Oil on linen
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Roy Andersen

10. The Buffalo Medicine Chant	48" x 32"	Oil on canvas
\$46,800	\$300	\$47,100

Carolyn Anderson

11. Hutterite Mother & Child	20" x 16"	Oil
\$6,000	\$180	\$6,180
12. Shawl Dancers	16" x 12"	Oil
\$4,000	\$120	\$4,120

Tony Angell

13. Serpent Catcher	5 1/2" H x 7" W x 5 1/2" D	Sienna marble with granite base
\$6,000	\$180	\$6,180
14. Desert Owl	8 3/4" H x 8 1/4" W x 6" D	Limestone
\$4,500	\$135	\$4,635

Bill Anton

15. Towering Shadows	40" x 40"	Oil on lir
\$35,000	\$300	\$35,300
16. How Much for Your Slicker?	26" x 40"	Oil on lir
\$22,500	\$300	\$22,800
17. A New Day Dawns	30" x 28"	Oil on lir
\$19,000	\$300	\$19,300
18. Cedar Ridge	14" x 18"	Oil on lir
\$8,200	\$246	\$8,446

Clyde Aspevig

19. Lightning Dance	49" x 60"	Oil on can
\$110,000	\$300	\$110,300
20. Canyon Lands	24" x 30"	Oil on lir
\$28,000	\$300	\$28,300

Gerald Balciar

21. Empty Nest	16" H x 14" W x 8" D	Bro
\$3,400	\$102	\$3,502
22. Lily Pond	6 1/2" H x 23" W x 10" D	Bro
\$2,800	\$84	\$2,884
23. Lickety-Split	13 1/4" H x 10 3/4" W x 9" D	Bro
\$2,400	\$72	\$2,472
24. Through the Redbud	18 3/4" H x 11 1/2" W x 5 1/2" D	Bro
\$1,800	\$54	\$1,854
25. Coat of Armor	9 3/4" H x 11 1/4" W x 5" D	Bro
\$950	\$29	\$979

Carrie L. Ballantyne

26. Sagebrush and Silk	21" x 22 1/2"	Oil on
\$29,000	\$300	\$29,300
27. Wyoming Blue Eyes	15" x 12"	Oil on
\$16,000	\$300	\$16,300
28. The Cowboy Way	21 1/2" x 12 1/2"	Graph
\$7,000	\$210	\$7,210
29. Nathan — Cowboy Study	14" x 11"	Cor
\$5,000	\$150	\$5,150

John E. Banovich

30. Into the Drift	46" x 72"	Oil on
\$85,000	\$300	\$85,300
31. Midnight Stalker	20" x 30"	Oil on
\$32,000	\$300	\$32,300



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: "Dog Men & Yellow Legs" Clash at the Rosebud

40" x 60"

(101 60cm x 152 40cm)

Created 2012

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Oil/Canvas

Signed Lower Right

Lot 101

Low Est \$60,000

High Est \$90,000

Sales Price**: \$52,650

07/21/2012



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Printed in the Snow

30" x 40"

(76 20cm x 101 60cm)

Created not given

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Oil/Canvas

Signed Lower Left

Lot 240

Low Est \$35,000

High Est \$55,000

Sales Price**: \$35,100

07/21/2012



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

~~Title: Tribes for the Comancheros~~

34" x 48"

(86.36cm x 121 92cm)

Created not given

[See all lots for this auction](#)

Auction House: [National Cowboy & Western Heritage Prix de West](#)

Oil/Canvas

Unavailable

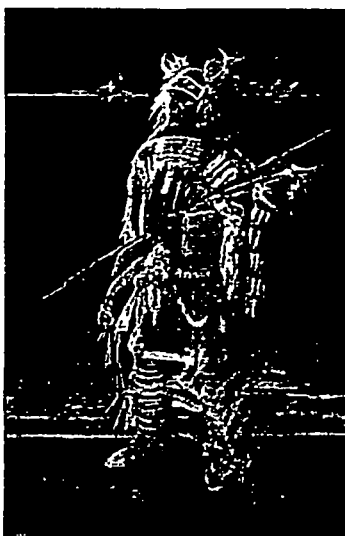
Lot 8

Low Est \$48,100

High Est \$75,000

Sales Price**: \$48,100

(06/09/2012 - 08/05/2012)



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Big Shoulders Medicine

48" x 32"
(121.92cm x 81.28cm)
Created not given

Oil/Canvas
Unavailable
Lot 9

Low Est ~~512,500~~
High Est n/a
Sales Price**:
{06/09/2012 - 08/05/2012}

[See all lots for this auction](#)

Auction House [National Cowboy & Western Heritage Prix de West](#)

** Price includes buyer's premium

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art appraisals, art for sale, auction records, misc artists



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Artwork images are copyright of the artist or assignee

Title: Canyon Watch

18" x 14"

(45 72cm x 35 56cm)

Created not given

See all lots for this auction

Auction House **Scottsdale Art Auction**

Oil/Canvas

Signed Lower Left

Lot 158

Low Est \$8,000

High Est \$12,000

Sales Price** \$7,475

01/02/2011



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Toward The Shining Mountains

48" x 42"

(121 92cm x 106 68cm)

Created not given

See all lots for this auction

Auction House **Altermann Galleries**

Oil/Canvas

Signed

Lot 6

Low Est \$45,000

High Est \$55,000

Sales Price** \$45,000

04/01/2011

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☒ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☐ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Anton, Bill, "Out of Canyon Shadows"; Oil	Very good	28,000.00
B	36 x 36 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction	(i) Average trading price of securities
A	03/2012	Purchased	26,400.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Date ▶

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date

Executive Director

5/10/13



Artist: Bill Anton
Artist Dates: b. 1957
Title: *Out of Canyon Shadows*
Signature Detail: "Bill Anton," 1/1
Media: Oil on canvas on board
Dimensions: 36 by 36 inches

Fair Market Value: \$28,000.

Notes: Bill Anton has been an in demand Western artist for two decades. He participates in numerous set price exhibitions that have public records of his sales. The major museum exhibitions in which he participates includes the Masters of the American West Exhibition at the Autry National Center, Los Angeles, CA; Prix de West Exhibition and Sale at the National Cowboy & Western Heritage Museum, Oklahoma City, and the Phoenix Art Museum's annual exhibition, The West Select. Many of his auction sales are recorded on AskART.com and artnet.com.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

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Available Artworks for Purchase

Opening day of the *Masters Fine Art Exhibit and Sale* on February 2 was tremendously successful, but there are many gems still available for purchase. Artwork will continue to be sold throughout the run of the exhibit which closes on Sunday, March 17, 2013.

Images are available for titles highlighted in blue. Please click on the titles to view the image. Titles listed in black do not currently have an image available. Please check back regularly to see what's still available for sale and/or to view more images.

If you would like to purchase artwork, please contact Janet Reilly at 323.667.2000, ext. 317 or Jackie Rader at 323.667.2000, ext. 331. Please note that there is a slight lag time between finalizing the sale of a piece and the website being updated.

<u>William Acheff</u>					
101	<u>Brother, Do You Feel the Heat?</u>	oil on canvas	13 x 20 in.	\$22,000 SOLD	
102	<u>Midnight on the Prairie</u>	oil	20 x 13 in.	\$22,000 SOLD	
103	<u>Young Crow</u>	oil	12 x 10 in.	\$12,000 SOLD	
M01	<u>Prehistoric and Zia</u>	oil	8 x 6 in.	\$4,500 SOLD	
<u>Peter Adams</u>					
104	<u>Surge at Sunset</u>	oil on panel	24 x 30 in.	\$9,500 SOLD	
105	<u>Thundering Surf at Point Lobos</u>	pastel	12 x 16 in.	\$3,900	
106	<u>Evening Storm</u>	pastel	12 x 16 in.	\$3,900 SOLD	
M02	<u>Shorebreak on the Rocks, Laguna Beach</u>	oil on panel	9 x 12 in.	\$3,200 SOLD	
<u>Cyrus Afsary</u>					
107	<u>After the Service</u>	oil	30 x 40 in.	\$35,000	
108	<u>Bountiful Winter</u> (not pictured)	oil	16 x 20 in.	\$12,000	
109	<u>Last Patch of Snow</u>	oil on linen	22 x 40 in.	\$24,000	
M03	<u>Curious</u> (not pictured)	oil	9 x 12 in.	\$4,500 SOLD	
<u>Donna Wilson</u>					
110	<u>As the Crow Flies</u>	oil on linen	24 x 40 in.	\$2,500 SOLD	

111	<u>Western Light Show</u>	oil on linen	24 x 24 in.	\$12,500 SOLD	
112	<u>Off to the Races</u>	oil on linen	18 x 24 in.	\$10,000 SOLD	
113	<u>Unbridled Youth</u>	oil on linen	36 x 42 in.	\$32,500 SOLD	
M04	<u>Warm Sun</u>	oil	12 x 10 in.	\$4,200 SOLD	
<u>Gerald Balciar</u>					
114	<u>Hollyhocks & Hummers</u>	bronze	19 x 10 x 7 in.	\$2,800	1 of 10 sold / ed. 45
115	<u>Lily Pond</u>	bronze	6 x 23 x 10 in.	\$2,800	1 of 10 sold / ed. 45
116	<u>Sanctuary</u>	bronze	20 x 11 x 11 in.	\$4,800	0 of 10 sold / ed 20
117	<u>Cotton Tails</u>	bronze	8 x 9 x 5 in.	\$850	4 of 30 sold / ed. 100
<u>Greg Beecham</u>					
118	<u>Right Here, Baby!</u>	oil on linen	30 x 40 in.	\$25,000	
119	<u>Polar Evening</u>	oil on linen	24 x 36 in.	\$17,000	
120	<u>Cottonwood Muley</u>	oil on linen	24 x 18 in.	\$8,600 SOLD	
M05	<u>Nonstop</u>	oil on linen panel	9 x 12 in.	\$3,500 SOLD	
<u>Christopher Blossom</u>					
121	<u>Columbia Rediviva Approaching Nootka Sound. September 23, 1788</u>	oil on linen	20 x 30 in.	\$26,000 SOLD	
122	<u>The Returning Pilot</u>	oil on linen	20 x 30 in.	\$27,000	
M06	<u>Landfall</u>	oil on linen	9 x 12 in.	\$4,000 SOLD	
<u>Tom Browning</u>					
123	<u>Trailin' Dust</u>	oil on linen	30 x 60 in.	\$35,000	
124	<u>Lure of the West</u>	oil	24 x 40 in.	\$24,000	
125	<u>Box Canyon</u>	oil	20 x 30 in.	\$15,000	
M07	<u>Footloose</u>	oil	16 x 12 in.	\$4,800 SOLD	
<u>John Budicin</u>					

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\$46,800	\$300	\$47,100

Carolyn Anderson

Hutterite Mother & Child	20" x 16"	Oil
\$6,000	\$180	\$6,180
Shawl Dancers	16" x 12"	Oil
\$4,000	\$120	\$4,120

Tony Angell

Serpent Catcher	5 1/2" H x 7" W x 5 1/2" D	Sienna marble with granite base
\$6,000	\$180	\$6,180
Desert Owl	8 3/4" H x 8 1/4" W x 6" D	Limestone
\$4,500	\$135	\$4,635

Bill Anton

15. Towering Shadows	40" x 40"	Oil on linen
\$35,000	\$300	\$35,300
16. How Much for Your Slicker?	26" x 40"	Oil on linen
\$22,500	\$300	\$22,800
17. A New Day Dawns	30" x 28"	Oil on linen
\$19,000	\$300	\$19,300
18. Cedar Ridge	14" x 18"	Oil on linen
\$8,200	\$246	\$8,446

Clyde Aspevig

19. Lightning Dance	49" x 60"	Oil on canvas
\$110,000	\$300	\$110,300
20. Canyon Lands	24" x 30"	Oil on linen
\$28,000	\$300	\$28,300

Gerald Balciar

21. Empty Nest	16" H x 14" W x 8" D	Bronze
\$3,400	\$102	\$3,502
22. Lily Pond	6 1/2" H x 23" W x 10" D	Bronze
\$2,800	\$84	\$2,884
23. Lickety-Split	13 1/4" H x 10 3/4" W x 9" D	Bronze
\$2,400	\$72	\$2,472
24. Through the Redbud	18 3/4" H x 11 1/2" W x 5 1/2" D	Bronze
\$1,800	\$54	\$1,854
25. Coat of Armor	9 3/4" H x 11 1/4" W x 5" D	Bronze
\$950	\$29	\$979

Carrie L. Ballantyne

26. Sagebrush and Silk	21" x 22 1/2"	Oil paint
\$29,000	\$300	\$29,300
27. Wyoming Blue Eyes	15" x 12"	Oil paint
\$16,000	\$300	\$16,300
28. The Cowboy Way	21 1/2" x 12 1/2"	Graphite
\$7,000	\$210	\$7,210
29. Nathan — Cowboy Study	14" x 11"	Conté
\$5,000	\$150	\$5,150

John E. Banovich

30. Into the Drift	46" x 72"	Oil on linen
\$85,000	\$300	\$85,300
31. Midnight Stalker	20" x 30"	Oil on linen
\$32,000	\$300	\$32,300



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: The Unveiling

24" x 36"

(60.96cm x 91.44cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Altermann Galleries](#)

Oil/Panel

Signed Lower Left

Lot: 24

Low Est. \$18,000

High Est. \$24,000

Sales Price: \$15,000

10/18/2012



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Last But Not Least

36" x 48"

(91.44cm x 121.92cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Altermann Galleries](#)

Oil/Board

Signed Lower Right

Lot: 36

Low Est. \$30,000

High Est. \$40,000

Hammer Price: -not sold-

10/18/2012



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Glacier Fed, 2012

36" x 48"

(91.44cm x 121.92cm)

Created: 2012

[See all lots for this auction](#)

Auction House: [Jackson Hole Art Auction](#)

Oil/Linen

Signed Lower Left

Lot: 160

Low Est. \$35,000

High Est. \$45,000

Sales Price: \$34,500

09/15/2012

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☒ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☐ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Couse, E I; "Ambush", Oil	Very good	63,000.00
B	30 1/2 x 25 1/4 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	01/2012	Purchased	61,500.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ 

Title ▶ V. P. Pius, Appraiser

Date ▶ 3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

74-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title



Executive Director

Date

5/10/13



Artist: Eanger Irving Couse
Artist Dates: 1866 - 1936
Title: *Ambush*
Signature Detail: "E.I. Couse Arlington Oregon," l/r
Media: Oil on canvas
Dimensions: 30 ½ by 25 ¼ inches

Fair Market Value: \$63,000.

Notes: E.I. Couse was a member of the Taos Society of Artists, an important art group that in the 1920s toured nationally. Couse's art is to be found in the permanent collections of many museums. Numerous books and publications contain information on the artist. The present offering appears to be an early work of a Northwest Indian, soon after he returned from studying in Europe, and before taking up residence in Taos, New Mexico. The numerous sales of his art are recorded at AskART.com and artnet.com.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

[See all lots for this auction](#)

09/14/2013 New Entry!

Auction House [Jackson Hole Art Auction](#)



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: The Old Fisherman

13" x 8 5/8"

(33.02cm x 21.59cm)

Created not given

[See all lots for this auction](#)

Auction House [Auction in Santa Fe](#)

Oil/Canvas

Signed Lower Right

Lot 128

Low Est. \$5,000

High Est. \$7,000

Sales Price** \$1,416

(08/11/2013 - 08/12/2013)



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Indian in Moonlight

20" x 24"

(50.80cm x 60.96cm)

Created not given

[See all lots for this auction](#)

Auction House [Altermann Galleries](#)

Oil/Panel

Signed Lower Right

Lot 80

Low Est. \$70,000

High Est. \$90,000

Hammer Price \$50,000

08/10/2013



[View Larger Image & Additional Information](#)
Artwork images are copyright of the artist or assignee

Title: Taos Pueblo (1935)

12" x 16"
(30 48cm x 40 64cm)
Created 1935

[See all lots for this auction](#)

Auction House [Coeur D'Alene Auction](#)

Oil/Canvas on board
Signed Lower Right
Lot 57

Low Est \$20,000
High Est \$30,000
Sales Price** \$29,250
07/27/2013



[View Larger Image & Additional Information](#)
Artwork images are copyright of the artist or assignee

Title: A Pueblo Fireplace (1917)

24" x 29"
(60 96cm x 73 66cm)
Created 1917

[See all lots for this auction](#)

Auction House [Coeur D'Alene Auction](#)

Oil/Canvas
Signed Lower Left
Lot 143

Low Est \$150,000
High Est \$250,000
Sales Price** \$187,200
07/27/2013



[View Larger Image](#)

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Title: Indian Boy at Spring

24" x 29"
(60 90cm x 73 66cm)
Created not given

Oil/Canvas

Lot 163

Low Est \$100,000

High Est \$125,000

Sales Price** \$141,600

(06/22/2013 - 06/23/2013)

[See all lots for this auction](#)

Auction House: [Brian Lebel's Old West Auction](#)



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: PUEBLO INDIAN GIRL AND FIRELIGHT: A PAIR OF PAINTINGS

Created not given

[See all lots for this auction](#)

Auction House: [Sotheby's New York](#)

Oil/Canvas

Signed Lower Left

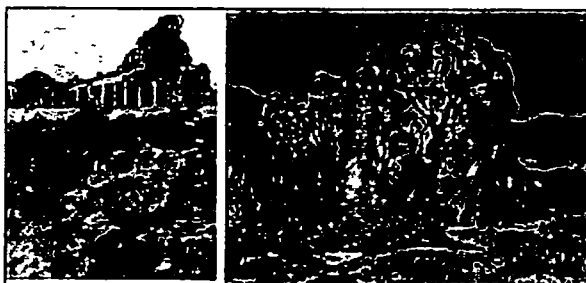
Lot 19

Low Est \$20,000

High Est \$30,000

Sales Price** \$68,750

05/22/2013



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: #2 MEXICAN HOUSE (ARTIST'S TAOS STUDIO) AND TAOS CANYON CAMP A PAIR OF PAINTINGS

Created not given

[See all lots for this auction](#)

Auction House: [Sotheby's New York](#)

Oil/Board

Signed Lower Right

Lot 20

Low Est \$6,000

High Est \$8,000

Sales Price** \$10,000

05/22/2013



[View Larger Image & Additional Information](#)
Artwork images are copyright of the artist or assignee

Title: Decorative Panel

20" x 42"
(50 80cm x 106 68cm)
Created 1916

[See all lots for this auction](#)

Auction House [Sotheby's New York](#)

Oil/Canvas on board
Signed Lower Right
Lot 145

Low Est \$120,000
High Est \$180,000
Hammer Price: not sold
05/22/2013



[View Larger Image & Additional Information](#)
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Title: The River Bank

20" x 24"
(50 80cm x 60 96cm)
Created not given

[See all lots for this auction](#)

Auction House [Heritage Auctions \(HA.com\)](#)

O./Canvas
Signed Lower Right
Lot 70044

Low Est \$100,000
High Est \$150,000
Hammer Price: not sold
05/11/2013



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Ute Waterbottle

24" x 29"

Oil/Canvas

Low Est \$200,000

(60.96cm x 73.66cm)
 Created: not given
[See all lots for this auction](#)
 Auction House: [Scottsdale Art Auction](#)

Signed Lower Left
 Lot: 230

High Est. \$300,000
 Hammer Price: \$201,250
 04/06/2013



[View Larger Image & Additional Information](#)

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Title: The Quiver

12" x 16"
 (30.48cm x 40.64cm)
 Created: not given
[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Oil/Board
 Signed Lower Left
 Lot: 232

Low Est: \$60,000
 High Est: \$90,000
 Sales Price: \$92,000
 04/06/2013



[View Larger Image](#)

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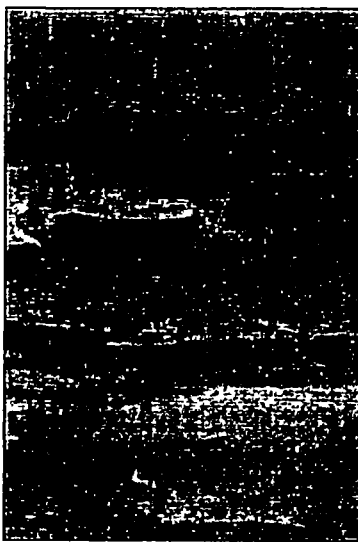
Title: Indian by Firelight

9" x 12"
 (22.86cm x 30.48cm)
 Created: not given
[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Oil/Board
 Signed Lower Left
 Lot: 242

Low Est: \$40,000
 High Est: \$60,000
 Hammer Price: -not sold-
 04/06/2013



[View Larger Image & Additional Information](#)

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Title: Four plein air oil studies of Etaples in Pais-de-Calais, Picarday

Created: not given	Oil	Low Est	\$7,000
See all lots for this auction	Signed	High Est	\$10,000
Auction House: Bonhams San Francisco	Lot 48	Sales Price**:	\$8,750
			12/11/2012



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: THE CHIEF'S SONG

24 25" x 29"	Oil/Canvas	Low Est	\$175,000
(61.60cm x 73.66cm)	Signed Lower Left	High Est	\$225,000
Created. c. 1924-25	Lot 62	Sales Price**:	\$194,500
See all lots for this auction			11/29/2012
Auction House: Sotheby's New York			



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: By the Stream

23 3/8" x 28 5/8"

(59 3/8cm x 72 3/8cm)

Created not given

[See all lots for this auction](#)

Auction House: [Santa Fe Art Auction](#)

Oil/Board
Signed Lower Left
Lot 66

Low Est.	\$100,000
High Est.	\$125,000
Hammer Price:	-not sold-
	11/17/2012



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Indian by Stream

24 1/3" x 29 1/3"

(61 29cm x 73.99cm)

Created not given

[See all lots for this auction](#)

Auction House: [Santa Fe Art Auction](#)

Oil/Canvas
Signed Lower Left
Lot 69

Low Est.	\$150,000
High Est.	\$200,000
Hammer Price:	-not sold-
	11/17/2012

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated:

- | | | |
|---|--|---------------------------------------|
| a <input checked="" type="checkbox"/> Art* (contribution of \$20,000 or more) | b <input type="checkbox"/> Qualified Conservation Contribution | c <input type="checkbox"/> Equipment |
| d <input type="checkbox"/> Art* (contribution of less than \$20,000) | e <input type="checkbox"/> Other Real Estate | f <input type="checkbox"/> Securities |
| g <input type="checkbox"/> Collectibles** | h <input type="checkbox"/> Intellectual Property | i <input type="checkbox"/> Vehicles |
| j <input type="checkbox"/> Other | | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Eggenhofer, Nick, "One Horse Down"; Gouache	Very good	30,000.00
B	22x30 inches		
C			
D			

	(d) Date acquired by donor (mo./yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	10/1996	Purchased	9,005.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ 

Title ▶ V. Pres. Attermann

kelneried

Date ▶

3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

76-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date



Executive Director

5/10/13



Artist: Nick Eggenhofer
Artist Dates: 1897 - 1985
Title: *One Horse Down*
Signature Detail: "N. Eggenhofer 1977." l/r
Media: Gouache
Dimensions: 22 by 30 inches

Fair Market Value: \$30,000.

Notes: Nick Eggenhofer is an illustrator turned easel artist who was a member of the Cowboy Artists of America and exhibited at the Cowboy Hall of Fame in Oklahoma City. The present offering is an excellent example with the subject matter and narrative that realizes top dollar at auction. He was also noted for his knowledge of frontier modes of transportation and this adds value to *One Horse Down*. His auction sales are recorded at AskART.com and artnet.com.

Date: 3/15/13

Prepared by:

Altermann Galleries & Auctioneers

Nick (Nicholas) Eggenhofer (1897 - 1985)

Research - Nick (Nicholas) Eggenhofer

Summary Examples of his work
Quick facts Exhibits - current
Biography* Museums
Book references Magazine references pre 2007
Discussion board Signature Examples*

Marketplace : Nick (Nicholas) Eggenhofer

For sale ads Auction results*
Wanted ads Auctions upcoming for him*
Dealers Auction sales graphs*
What's my art worth? Magazine ads pre-1998*
Market Alert - Free Place a classified ad

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- Your Task Page
- Add or Remove Ads
- Your Gallery Artists
- Your Account & Billing
- Your Artist Alert List
- Log Out

*may require subscription

Lived/Active: New Jersey/Wyoming Known for: western illustration, frontier painting

[Back to Previous Page](#)

AUCTION RECORDS for Nick Eggenhofer

Search Options

Medium(s):
Hold the Ctrl button to select multiple mediums

☒ Choose All -
☐ Bronze
☐ Charcoal
☐ Colored Pencil
Title Contains:

Auction House:

Show All

Auction Date(s):

Show All

Records Per Page:

25

Sort Options:

☒ Auction Date

☐ Lot No

☐ Height

☐ Sales Price

☐ High Estimate

☐ Hide Images

☐ Show 'unsold' only

Total Auction Lots	Highest Auction Price	Highest Price/Sq. Inch (paintings)
548 lots 81% sold	\$61,600 (07/28/2007)	\$197.14 (03/31/2012)

1 2 3 4 5 6 7 8 9 10 Next Database entries 1-25 of 548



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Meeting of the Two Tribes

14 63" x 25.63"
(37 16cm x 65 10cm)
Created not given

[See all lots for this auction](#)

Auction House [Jackson Hole Art Auction](#)

Gouache and pencil/Board
Signed Lower Right
Lot: 136

Low Est \$5,000
High Est \$7,000
Hammer Price:
09/14/2013 New Entry!



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: In Before Dark (1958)

20" x 31 50"
(50 80cm x 80 01cm)
Created 1958

[See all lots for this auction](#)

Auction House [Coeur D'Alene Auction](#)

Gouache/Paper
Signed and Dated
Lot: 30

Low Est \$25,000
High Est \$35,000
Sales Price \$26,250
07/27/2013



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Three Cowboys

15 25" x 20 25"
(38 74cm x 51 44cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Jackson Hole Art Auction](#)

Watercolor and
gouache/Paper
Signed Lower Left
Lot: 14

Low Est.: \$5,000
High Est.: \$8,000
Sales Price**: \$4,025
09/15/2012



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Welcome to Bushwack City

12" x 20"
(30 48cm x 50 80cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Bonhams San Francisco](#)

Pencil and ink/Board
Signed and Titled
Lot: 2101

Low Est.: \$1,500
High Est.: \$2,500
Hammer Price: not sold
08/19/2012



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Chuck Wagon

20" x 29"
(50 80cm x 73 66cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Gouache/Paper
Signed Lower Right
Lot: 44

Low Est.: \$20,000
High Est.: \$30,000
Sales Price: \$14,025
07/21/2012

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☐ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☒ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Farny, Henry F., "An Apache"; Watercolor	Very good	12,000.00
B	7 1/2 x 6 1/2 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	04/2012	Purchased	11,500.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ 

Title ▶ Valérie Hekermann

Date ▶ 3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

74-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date



Executive Director

5/10/13



Artist: Henry Farny
Artist Dates: 1847 - 1916
Title: *An Apache*
Signature Detail: Signed lower right and dated '94
Media: Watercolor
Dimensions: 7 1/2 by 6 1/2 inches

Fair Market Value: \$12,000.

Notes: Henry Farny is considered one of the best Western artists using water soluble medium. His work is to be found in the permanent collections of numerous museums that focus on Western artists. The value of his art comes from its artistic merit and its historical importance. He traveled throughout the West and spent time with numerous Indian tribes around the turn of the nineteenth – twentieth century. Denny Carter wrote an excellent book on the art of Farny. Numerous auctions sales of Farny's artwork are recorded by AskART.com and artnet.com.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☒ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☐ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Greene, B, "With No Roof But a Resistol", Oil	Very good	50,000.00
B	Greene, Valerie		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	10/2007	Purchased	41,000.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Valerie Altermann Gallen

Date ▶

3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

74-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date

Executive Director

5/10/13



Artist: Bruce Greene
Artist Dates: b. 1953
Title: *With No Roof but a Resistol*
Signature Detail: Signed lower right
Media: Oil
Dimensions: 40 by 48 inches

Fair Market Value: \$50,000

Notes: Bruce Greene is a member of the Cowboy Artists of America (CAA). He has exhibited at the National Cowboy & Western Heritage Museum in Oklahoma City, and the Phoenix Art Museum in Arizona. He has been the recipient of numerous awards from the CAA. He also exhibits annually with the Prix de West Exhibition and Sale. There are public records of his set price sales. There are also auction sales of his work recorded at askART.com and artnet.com. *With No Roof but a Resistol* is an excellent example of the artist's work in oil. Attached is a list of works that were offered at the CAA exhibition at the Phoenix Art Museum, and the 2012 Prix de West sale at the National Cowboy & Western Heritage Museum. While the sizes are not exact to *With No Roof but a Resistol* (40"x48"), a calculation based on per square inch basis (\$27. sq inches) places the value of the work within the appraised value.

Date: 3/15/13

Prepared by:

Altermann Galleries & Auctioneers

2008 CAA, Phoenix Art Museum

Art #	Title	Medium	Size	Qty	Price
Cox, Tim					
26	Crossing the Creek	oil	30x44	1	\$58,000.00
7	Hustling Them Home	oil	18x24	1	\$18,000.00
28	Summer Breezes	oil	20x30	1	\$25,000.00
29	Where Riches Lie	oil	12x16	1	\$10,000.00
Crowley, Donald					
30	85 Years in the Saddle	pencil on paper	29x23	1	\$10,000.00
31	Apache Arrowmaker	oil on canvas	24x30	1	\$16,000.00
32	Provisions	oil on canvas	30x40	1	\$30,000.00
33	The Full Treatment	oil on canvas	16x20	1	\$16,000.00
34	The Great Escape	oil on canvas	20x16	1	\$14,000.00
35	The Modoc	oil on canvas	40x30	1	\$28,000.00
36	The Sun Blessing	oil on canvas	52x32	1	\$35,000.00
Entz, Loren					
37	Always There for Ya	oil on linen	20x24	1	\$12,000.00
38	Evening Camp on the Little Bighorn	oil on linen on panel	12x16	1	\$4,800.00
39	Right Hand Man	oil on linen	30x42	1	\$32,000.00
40	Sacred Songs	oil on linen	24x24	1	\$14,000.00
41	Tranquility	oil on linen	14x18	1	\$5,500.00
Fellows, Fred					
42	Buffalo Jump Camp	oil on panel	12x16	1	\$6,500.00
43	Caught in the Act	oil on board	15x30	1	\$15,000.00
44	Forget the Food—Save the Booze	bronze	14x23x5	10	\$6,500.00
45	Friends for Supper	oil on canvas	24x36	1	\$37,800.00
46	Lord of the Plains	oil on board	16x20	1	\$14,000.00
47	White Mountain Morning	oil on canvas	12x16	1	\$6,500.00
48	Wise in the Ways of the Eagle, the Otter and the Bear	charcoal on board	15.5x27	1	\$9,500.00
Greene, Bruce					
49	Cold Camp	oil	24x36	1	\$22,000.00
50	Daybreak on the Rim	oil	36x66	1	\$65,000.00
51	Summer Sunrise	oil	24x24	1	\$10,000.00
52	The Building Storm	charcoal	19.5x28.5	1	\$8,000.00
53	The Wary Grey	oil	24x48	1	\$32,000.00
54	Tied Hard and Heelin'	oil	36x22	1	\$20,000.00
55	With No Roof, But a Resistol	bronze	25x25x9	10	\$9,500.00
Grelle, Martin					
56	Apsaalooke Racers	oil on linen	46x58	1	\$82,000.00
57	Heart of the Lion	mixed media	40x28	1	\$20,000.00
58	Moonlight Warriors	oil on linen	28x28	1	\$24,000.00
59	Newlyweds	oil on linen	40x32	1	\$40,000.00
60	Rememberin' Joe	acrylic	18x14	1	\$10,000.00
Halbach, David					
61	Day's Start	watercolor	21.5x29	1	\$23,000.00
62	Discretion is the...	watercolor	19.5x26.5	1	\$19,000.00
63	Drag	watercolor	12x20	1	\$12,000.00
64	Lagan Ceremony	watercolor	20x29.5	1	\$23,000.00
65	Of the Ages	watercolor	8.5x15.5	1	\$9,000.00
66	To the Victor...	watercolor	18.5x30.25	1	\$23,000.00
67	Touching Up	watercolor	13.5x23.5	1	\$15,000.00

2009 CAA, Phoenix Art Museum

	Title	Medium	Size	Qty	Price
Crowley, Don					
31	All Her Possessions	oil on canvas	40 x 31 1/2	1	\$25,000
32	Daughter of a Paiute Chief	oil on canvas	52 x 32	1	\$28,000
33	His Grandfather's War Bonnet	pencil on Strathmore paper	29 x 23	1	\$10,000
34	Passing Clouds	oil on canvas	24 x 30	1	\$16,000
35	The Buffalo Shield	oil on canvas	30 x 24	1	\$16,000
36	Warpaint	oil on panel	16 x 20	1	\$14,000
37	White Shell Woman (Apache)	oil on panel	16 x 12	1	\$8,000
Entz, Loren					
38	Look Who Brought You Flowers	oil on linen	12 x 16	1	\$3,800
39	The Gift	oil on linen	11 x 14	1	\$4,500
40	Who Asked You to Supper?	pencil on paper	12 x 16	1	\$2,500
Fellows, Fred					
41	Away from Winter Winds	oil on canvas	36 x 48	1	\$28,000
42	Down from the High Country	oil on canvas	22 x 26	1	\$8,500
43	Wake Up Call	bronze	11 1/2 x 8 x 4	10	\$1,100
Greene, Bruce					
44	A One Man Outfit	oil on canvas	24 x 36	1	\$21,000
45	Flushed	bronze	37 x 13 x 12	12	\$12,500
46	Gatherin' on Mulberry Creek	gouache on board	22 x 22	1	\$8,500
47	In the Dust of Days Past	oil on canvas	56 x 70	1	\$95,000
48	The Roper's Renverse	charcoal on paper	28 x 16	1	\$7,000
49	Tied Hard to Tradition	oil on canvas	32 x 56	1	\$48,000
50	Waitin' on the Irons	oil on canvas	20 x 14	1	\$7,000
Grelle, Martin					
51	A Hard Journey	oil on linen	28 x 28	1	\$24,000
52	Bear Claw	acrylic on watercolor board	23 x 15	1	\$11,000
53	Camp on Horse Creek	oil on linen	40 x 30	1	\$36,000
54	Wears His Honor	acrylic/oil on linen	36 x 24	1	\$26,000
55	Wedding Preparations	acrylic/oil on linen	60 x 50	1	\$90,000
Halbach, Dave					
56	Crow	watercolor	16 1/4 x 12	1	\$9,500
57	Doing Trade	watercolor	17 3/4 x 29	1	\$18,000
58	Five??.....Five!!	watercolor	17 x 28 1/4	1	\$18,000
59	Lost and Found	watercolor	8 1/2 x 16 1/4	1	\$9,000
60	Room and Board	watercolor	12 x 27	1	\$16,500
61	Sacred Corn	watercolor	17 3/4 x 27 1/4	1	\$18,000
Joe, Orelan					
62	By the Fire	Utah alabaster	17 x 21 1/2 x 11 1/2	1	\$10,900
63	Catalog piece	Utah alabaster	22 1/2 x 7 x 10	1	\$9,800
64	Medicine Way	Utah alabaster	25 x 10 x 16	1	\$17,000
65	Sings by the Water	Utah alabaster	29 x 10 x 9	1	\$13,800
66	Star Gazer	Chinese black marble	49 x 15 x 19 1/2	1	\$33,000
67	Thunder at Dawn	Utah alabaster	15 x 9 x 3 1/2	1	\$3,800
Kelsey, T.D.					
68	A Lord at War	bronze	14 x 14 x 22	3	\$8,500
69	Come Ahead	bronze	12 x 14 x 7	4	\$4,200
70	It'll Peel	bronze	6 x 5 x 4	6	\$1,900
71	Mojo	bronze	17 x 21 x 6	1	\$7,800
72	Perfect Pitch	bronze	20 x 23 x 12	4	\$8,600
73	Power Lunch	bronze	12 x 19 x 11	4	\$9,800
74	Sunday	bronze	18 x 19 x 22	4	\$12,800

Cox, Tim

32	An Early Autumn	oil on canvas	24 x 36	1	\$35,000.00
	Reflections of a Passing Day	oil on canvas	20 x 30	1	\$25,000.00
34	Spring Branding	oil on canvas	20 x 30	1	\$25,000.00

Crowley, Don

35	Paiute Maiden	oil on canvas	30 x 24	1	\$16,000.00
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Entz, Loren

36	All Tied Up at the Moment	oil on linen	18 x 14	1	\$4,500.00
37	Day of Rest	oil on linen	16 x 24	1	\$7,000.00
38	Look! Somethin's Comin'	conte on paper	22 x 12	1	\$3,200.00
39	Yellowstone Crossing	oil on linen	20 x 32	1	\$14,000.00

Fellows, Fred

40	In Sight of the Camp	oil on board	14 x 24 1/2	1	\$8,500.00
41	Learning the Ropes	oil on canvas	18 x 18	1	\$10,500.00
42	Moving Camp on the Haythorne	opaque watercolor	13 x 30	1	\$8,500.00
43	The Match Race	oil on canvas	30 x 46	1	\$32,000.00
44	Welcome to Old Age	oil on canvas	18 x 36	1	\$14,500.00
45	When Good Horses Count	charcoal	20 x 26	1	\$4,500.00
46	Winter Welcome	oil	16 x 20	1	\$8,500.00

~~Greene, Bruce~~

47	An Air of Ability	conte on paper	28 x 14	1	\$8,000.00
48	In the Echo of Goodnight's Men	gouache on board	26 x 16	1	\$10,000.00
49	Loops for Horses and Men Their Courses Fly	oil on canvas	36 x 60	1	\$48,000.00
50	Springtime on the Llano Estacado	oil on canvas	28 x 28	1	\$19,000.00
51	The Prodigy of August	oil on canvas	60 x 72	1	\$87,000.00
52	The Sound of Guitars and the Laughter of Ladies	oil on canvas	30 x 30	1	\$23,000.00
53	When the Bloom is on the Beargrass	bronze	36 x 60 x 24	5	\$42,000.00

Grelle, Martin

55	The Elk Stalkers	oil on linen	40 x 48	1	\$58,000.00
56	The Listener	acrylic on linen	12 x 12	1	\$7,800.00

~~Halbach, David~~

57	Awaitin' the Cow Boss	watercolor	21 x 29	1	\$25,000.00
58	Come Get It	watercolor	12 x 21 1/4	1	\$14,000.00
59	Green River Bound	watercolor	18 3/4 x 28 1/2	1	\$20,000.00
60	Now for Mom	watercolor	11 1/4 x 14 5/8	1	\$9,000.00
61	Spooked	watercolor	11 1/2 x 10	1	\$9,000.00
62	Wind Songs	watercolor	15 1/2 x 11	1	\$10,000.00
63	Wranglers	watercolor	9 x 15 3/8	1	\$9,000.00

Joe, Oreland

64	Blessings of the Night Star	Colorado marble	22 x 7 x 7	1	\$7,600.00
65	Crystal Wind	Portuguese marble	19 x 15 x 11	1	\$10,700.00
66	Earth Songs	Utah alabaster	34 x 15 x 17	1	\$24,600.00
67	Medicine Bag	Indiana limestone	15 x 15 x 6	1	\$5,400.00
68	Rain, Hail and Thunder	Italian marble	39 x 45 x 21	1	\$36,200.00
69	Waiting for Whirlwind Eagle	Portuguese marble	32 x 11 x 11	1	\$16,200.00



[View Larger Image & Additional Information](#)
Artwork images are copyright of the artist or assignee

Title: An Old Dog and a New Trick

16" x 13" x 13"
(40 64cm x 33 02cm x 33 02cm)
Created not given
[See all lots for this auction](#)

Auction House [Altermann Galleries](#)

Bronze
Signed on Reverse
Lot 116

Low Est	\$4,500
High Est	\$5,500
Sales Price**	\$6,000
10/18/2012	



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: ~~All the Way from Alpine~~

50" x 32"
(127cm x 81 28cm)
Created not given
[See all lots for this auction](#)

Auction House [National Cowboy & Western Heritage Prix de West](#)

Oil/Canvas
Unavailable
Lot 135

Low Est	\$2,800
High Est	1700
Sales Price**	
(06/09/2012 08/05/2012)	

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation**74-6053172**

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☐ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☒ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Grinnell, Roy: "Memories of the War Trail", Oil	Very good	13,000.00
B	24x28 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	10/1993	Purchased	9,000.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ 

Title ▶ Val A. Hermann, Appraiser

Date ▶ 3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

74-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization

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Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date



Executive Director

5/10/13



Artist: Roy Grinnell
Artist Dates: b. 1933
Title: *Memories of the War Trail*
Signature Detail: Signed lower right
Media: Oil
Dimensions: 24 by 28 inches

Fair Market Value: \$13,000.

Notes: Roy Grinnell was a member of the Cowboy Artists of America and exhibited in their annual exhibition at the Phoenix Art Museum. He also was a member of the Society of American Historical Artists. *Memories of the War Trail* is a very good example of the artist's work. AskART.com and artnet.com have recorded auction sales of Grinnell's art.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

a ☐ Art* (contribution of \$20,000 or more)b ☐ Qualified Conservation Contributionc ☐ Equipmentd ☒ Art* (contribution of less than \$20,000)e ☐ Other Real Estatef ☐ Securitiesg ☐ Collectibles**h ☐ Intellectual Propertyi ☐ Vehiclesj ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Guelich, Bob, "Into the Air", Bronze (AP-1983)	Very good	7,500.00
B	21x14 x 28 inches		
C			
D			

	(d) Date acquired by donor (mo. yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	01/1984	Purchased	3,700.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ 

Title ▶ V. Pres. Altermann called 3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

74-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date



Executive Director

5/10/13



Artist: Bob Guelich
Artist Dates: b. 1944
Title: *Into the Air*
Signature Detail: "B Guelich AP," base
Media: Bronze, AP (1983)
Dimensions: 21 by 14 by 28 inches

Fair Market Value: \$7,500.

Notes: Bob Guelich is a regional wildlife artist who appears to sell most of his art in Texas. He also exhibits annually at the Briscoe Western Art Museum in San Antonio, Texas. Records of his set price sales are available through the Briscoe Museum. Auction sales are recorded by AskART.com and artnet.com. An eagle similar in design and equal in mass is to be exhibited and offered for sale at the Night of Artists exhibition and sale at the Briscoe Western Art Museum.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☒ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☐ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Johnson, Frank Tenney, "Untitled", Watercolor	Very good	60,000.00
B	29 1/2 x 21 inches		
C			
D			

	(d) Date acquired by donor (mo. yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	05/1996	Purchased	24,850.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

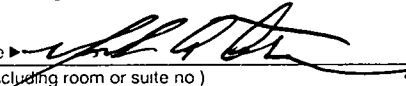
Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ 

Title ▶ V. Pres. Atermann, Appraiser 3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

74-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date



Executive Director

5/10/13



Artist: Frank Tenney Johnson
Artist Dates: 1874 - 1939
Title: *Cowboy on Horseback (desc)*
Signature Detail: "Frank Tenney Johnson 1920," 1/1
Media: Watercolor
Dimensions: 29 ½ by 21 inches

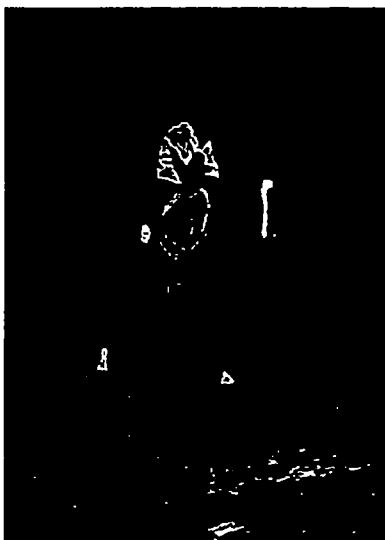
Fair Market Value: \$60,000.

Notes: Frank Tenney Johnson is in the top ranks of Western artists. His art is to be found in the permanent collections of numerous Western art museums including the Buffalo Bill Historical Center in Cody, Wyoming and the Woolaroc Museum in Bartlesville, Oklahoma. At auction he has sold for over \$1,000,000. Best known for his works in oil, he is also an excellent watercolorist. The present work is an excellent example in this medium. Askart.com and artnet.com have recorded numerous sales of his watercolors.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Frank Ellis of the SMS (1929)

24" x 18"
(60 96cm x 45 72cm)
Created 1929

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Oil/Canvas
Signed and Dated
Lot: 134

Low Est. \$200,000
High Est. \$300,000
Sales Price: ~~236,386~~ 100
07/27/2013 New Entry!



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Land Beyond the Law

20" x 24"
(50 80cm x 60 96cm)
Created: not given

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Oil/Canvas
Signed Lower Left
Lot: 146

Low Est. \$60,000
High Est. \$90,000
Sales Price: ~~63,400~~ 400
07/27/2013 New Entry!



[View Larger Image & Additional Information](#)
 Artwork images are copyright of the artist or assignee

Title: Sentinels in the Moonlight

32" x 42"
 (81 28cm x 106 68cm)
 Created: not given

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Oil/Canvas
 Signed Lower Left
 Lot: 250

Low Est \$300,000
 High Est \$500,000
 Sales Price*: \$245,700
 07/27/2013 New Entry!



[View Larger Image & Additional Information](#)
 Artwork images are copyright of the artist or assignee

Title: In The Evening Glow

17 75" x 13 75"
 (45 09cm x 34 93cm)
 Created 1914

[See all lots for this auction](#)

Auction House: [Christie's New York, Rockefeller Center](#)

Oil/Board
 Signed and Dated
 Lot 29

Low Est \$100,000
 High Est \$150,000
 Sales Price: ~~\$159,250~~
 05/23/2013



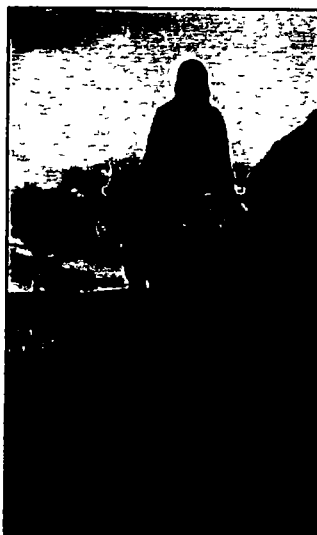
[View Larger Image & Additional Information](#)
Artwork images are copyright of the artist or assignee

Title: Mother and Child

19 50" x 11"
(49 53cm x 27 94cm)
Created 1902
[See all lots for this auction](#)
Auction House: [Scottsdale Art Auction](#)

Gouache/Paper
Signed Lower Left
Lot 316

Low Est \$3,000
High Est \$5,000
Sales Price*: \$6,900
04/06/2013



[View Larger Image](#)
Artwork images are copyright of the artist or assignee

Title: Arizona Twilight

31 50" x 19.25"
(80.01cm x 48 90cm)
Created not given
[See all lots for this auction](#)
Auction House: [Scottsdale Art Auction](#)

Watercolor/Paper
Signed Lower Left
Lot 317

Low Est \$50,000
High Est \$75,000
Sales Price: \$62,750
04/06/2013

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☒ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☐ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Liang, Z S., "Eagle Dancer Potawatomi", Oil	Very good	60,000.00
B	58x36 inches		
C			
D			

	(d) Date acquired by donor (mo. yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	10/2010	Purchased	47,007.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶ Chris A. Hermans, Appraiser 3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use?

▶ ☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date

Executive Director

5/10/13



Artist: Z.S. Liang
Artist Dates: b. 1953
Title: *Eagle Dancer Potawatomi*
Signature Detail: Signed lower left
Media: Oil
Dimensions: 58 by 36 inches

Fair Market Value: \$60,000.

Notes: Z.S. Liang is one of the most sought after Western artists. He participates annually in the Masters of the American West Exhibition and Sale, Autry National Center, Los Angeles. He also exhibits with Trailside Galleries and is always a sellout. At auctions he almost always exceeds the estimated price. His set prices at exhibitions sometimes triple the retail asking price. AskART.com, artnet.com, and the Autry National Center have records of his sales.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

209	<u>Daybreak on Gooseberry Mesa</u>	oil on linen	14 x 20 in.	\$17,500 SOLD	
M29	<u>The Magician's Moment</u>	oil on linen	10 x 12 in.	\$5,200	
<u>Calvin Liang</u>					
210	<u>Sunset In Laguna Beach</u>	oil on linen	24 x 42 in.	\$8,000 SOLD	
211	<u>La Jolla Cove, San Diego</u>	oil on canvas	24 x 36 in.	\$7,600	
212	<u>Incoming Tide in Carmel</u>	oil on canvas	12 x 24 in.	\$3,000 SOLD	
M30	<u>Incoming Tide, Laguna Beach</u>	oil on canvas	9 x 12 in.	\$1,600 SOLD	
<u>Z. S. Liang</u>					
213	<u>On the Top of Bighorn Mountain</u> (not pictured)	oil on canvas	48 x 28 in.	\$36,000 SOLD	
214	<u>Crow Sentry</u> (not pictured)	oil on canvas	42 x 30 in.	\$32,000 SOLD	
215	<u>The Ultimate Decision—Heads or Tails</u>	oil on canvas	38 x 60 in.	\$66,000 SOLD	
M31	<u>Eagle Bone Whistle</u> (not pictured)	oil on canvas	9 x 12 in.	\$4,600 SOLD	
<u>David Mann</u>					
216	<u>Wilderness Song</u>	oil	36 x 48 in.	\$21,000 SOLD	
217	<u>The Buffalo Priest</u> (not pictured)	oil	36 x 24 in.	\$12,500	
218	<u>Cheyenne Sundown</u> (not pictured)	oil	24 x 30 in.	\$10,500	
M32	<u>Restless Moon</u> (not pictured)	oil	12 x 9 in.	\$2,300 SOLD	
<u>Bonnie Marris</u>					
219	<u>Little Brothers</u>	oil on linen	36 x 48 in.	\$25,000 SOLD	
220	<u>Sweet Tooth</u>	oil on linen	36 x 36 in.	\$20,000 SOLD	
221	<u>Beauty in the Beast</u>	oil on linen	24 x 48 in.	\$24,000 SOLD	
M33	<u>A Light in the Forest</u> (not pictured)	oil on linen	9 x 12 in.	\$3,000 SOLD	
<u>Walter T. Matia</u>					
222	<u>Golden Rule</u>	bronze	29 x 29 x 15 in.	\$15,500 SOLD	5 of 5 sold / ed. 20

Z. S. Liang (1953 -)

Research - Z. S. Liang

Summary
Quick facts
Biography*
Book references
Discussion board

Examples of his work
Exhibits - current
Museums
Magazine references pre-2007
Signature Examples*

Marketplace - Z. S. Liang

For sale ads
Wanted ads
Dealers
What's my art worth?
Market Alert - Free

Auction results*
Auctions upcoming for him*
Auction sales graphs*
Magazine ads pre 1998*
Place a classified ad

You are logged on

Altermann Galleries
and Auctioneers, I

- Your Gallery Homepage
- Your Task Page
- Add or Remove Ads
- Your Gallery Artists
- Your Account & Billing
- Your Artist Alert List
- Log Out

*may require subscription

Lived/Active: California/Massachusetts / China Known for: portrait and figure painting

[Back to Previous Page](#)

AUCTION RECORDS for Z. Liang

Search Options

Medium(s):
Hold the Ctrl button to select multiple mediums

Choose All -
Oil

Title Contains:

Auction House:

Show All

Auction Date(s):

Show All

Records Per Page:

25

Sort Options:

☒ Auction Date

☐ Lot No

☐ Height

☐ Sales Price

☐ High Estimate

☐ Hide Images

☐ Show 'unsold' only

Search **Clear**

Total Auction Lots	Highest Auction Price	Highest Price/Sq. Inch (paintings)
35 lots, 85% sold	\$345,000 (07/25/2009)	\$128.35 (07/25/2009)

1 2 Next Database entries 1-25 of 35



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: The Charge of Crazy Horse on Fort Laramie, 1864 (2013)

40" x 60"
(101 60cm x 152 40cm)
Created 1864

[See all lots for this auction](#)

Auction House [Coeur D'Alene Auction](#)

Oil/Canvas
Signed Lower Right
Lot 70

Low Est \$60,000
High Est \$90,000
Sales Price** \$187,200
07/27/2013 New Entry!



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Shoshone Man

20" x 16"

(50.80cm x 40.64cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Oil/Canvas

Signed Lower Left

Lot: 171

Low Est. \$8,000

High Est. \$12,000

Sales Price** \$13,800

04/06/2013



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Bark House Making

50" x 32"

(127cm x 81.28cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Altermann Galleries](#)

Oil/Linen

Signed Lower Right

Lot: 320

Low Est. \$25,000

High Est. \$35,000

Sales Price** \$32,400

04/05/2013



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Crow Sentry

42" x 30"

(106.68cm x 76.20cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Altermann Galleries](#)

Oil/Canvas

Signed Lower Left

Lot: 326

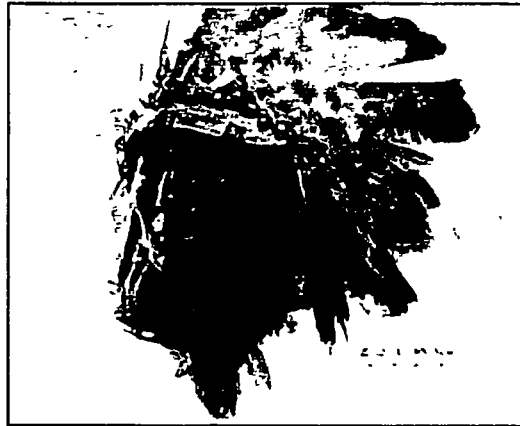
Low Est. \$38,000

High Est. \$44,000

Hammer Price: -not sold-

04/05/2013

Sold - Post Auction: \$34,000



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Cheyenne Warrior

16" x 20"

(40.64cm x 50.80cm)

Created not given

[See all lots for this auction](#)

Auction House [Jackson Hole Art Auction](#)

Oil/Canvas

Signed Lower Right

Lot 85

Low Est. \$9,000

High Est. \$12,000

Sales Price** \$18,400

09/15/2012



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Blackfeet on the Upper Musselshell River Valley, 1835,

40" x 56"

(101.60cm x 142.24cm)

Created 2012

[See all lots for this auction](#)

Auction House [Jackson Hole Art Auction](#)

Oil/Canvas

Signed Lower Right

Lot 88

Low Est. \$60,000

High Est. \$80,000

Sales Price*** \$63,250

09/15/2012

36" x 54"
(91.44cm x 137.16cm)
Created: not given
[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Oil/Canvas
Signed Lower Right
Lot: 213

Low Est.: \$40,000
High Est.: \$60,000
Sales Price**: \$64,350
07/21/2012



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Victory Dancer

56" x 38"
(142.24cm x 96.52cm)
Created: not given
[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Oil/Canvas
Signed Lower Right
Lot: 204

Low Est.: \$40,000
High Est.: \$60,000
Sales Price*: \$54,630
03/31/2012



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Twilight Over the Big Horn Mountains

30" x 46"
(76.20cm x 116.84cm)
Created: not given
[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Oil/Canvas
Signed Lower Right
Lot: 207

Low Est.: \$30,000
High Est.: \$45,000
Sales Price*: \$69,000
03/31/2012

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A) An appraisal is generally required for property listed in Section B (see instructions)**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☒ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☐ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Moyers, John, "Voices in the Night", Oil	Very good	25,000.00
B	30x40 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	04/2011	Purchased	25,200.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

74-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶ ☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W Market Street

San Antonio, TX 78205

Authorized signature

Title

Date

E. M. Karr

Executive Director

5/10/13



Artist: John Moyers
Artist Dates: b. 1958
Title: *Voices in the Night*
Signature Detail: "John Moyers © CA," lower right
Media: Oil
Dimensions: 30 by 40 inches

Fair Market Value: \$25,000.

Notes: John Moyers is one of the major Western artists in today's market. He is a past member of the Cowboy Artists of America where he received numerous awards including the gold medal for Best of Show. He also exhibits annually in the Prix de West Exhibition at the National Cowboy and Western Heritage Museum, Oklahoma City. He sells well in set price sales and at auction. AskART.com and artnet.com record his auction sales. The National Cowboy and Western Heritage Museum record his set price sales.

Date: 3/15/13

Prepared by:

Altermann Galleries & Auctioneers

Prix de West 2012

The Way of the Animal Powers

	18" x 24"	Oil on board
\$12,000	\$300	\$12,300
The Shaman	15" x 9"	Oil wash on board
\$4,000	\$120	\$4,120

Herb Mignery

Flank Attack	16" H x 11" W x 10" D	Bronze
\$5,500	\$165	\$5,665
Shadow on the Water	13 1/2" H x 15 1/4" W x 17" D	Bronze
\$4,200	\$126	\$4,326
Winds of Spring	10 3/4" H x 7 1/2" W x 4" D	Bronze
\$1,800	\$54	\$1,854

Dean Mitchell

Holy Shadowlands	20" x 30"	Watercolor
\$20,000	\$300	\$20,300
Dry Rot	20" x 30"	Watercolor
\$18,500	\$300	\$18,800
Light on Guadalupe Reservation	20" x 30"	Watercolor
\$18,500	\$300	\$18,800
Guadalupe Reservation	20" x 30"	Watercolor
\$17,500	\$300	\$17,800

Paul Moore

Finger That Kills	81 1/2" H x 37 1/2" W x 21 1/2" D	Bronze
\$36,000	\$300	\$36,300
Cowboys and Indians	23" H x 12 3/4" W x 8" D	Bronze
\$7,600	\$228	\$7,828
Shalako and the Zuni Girl	27 1/2" H x 13 1/4" W x 13 1/2" D	Bronze
\$6,735	\$202	\$6,937
Waiting for Inspiration	15 1/2" H x 12 1/2" W x 10 1/4" D	Bronze
\$3,800	\$114	\$3,914

James Morgan

From the North	30" x 40"	Oil on linen
\$21,000	\$300	\$21,300
On of Many Colors	20" x 30"	Oil on linen
\$12,700	\$300	\$13,000

223. The Nest Tree	20" x 24"	Oil on linen
\$10,200	\$300	\$10,500
224. Rabbit Brush in Winter	12" x 18"	Oil on linen
\$4,200	\$126	\$4,326

John Moyers

225. La Cucaracha	30" x 60"	Oil
\$65,000	\$300	\$65,300
226. Windswept	48" x 48"	Oil
\$55,000	\$300	\$55,300
227. The Navajo's Buffalo	60" x 30"	Oil
\$55,000	\$300	\$55,300
228. A Fish Out of Water	48" x 36"	Oil
\$48,000	\$300	\$48,300

Terri Kelly Moyers

229. Senorita de Santa Fe	36" x 24"	Oil
\$25,000	\$300	\$25,300
230. La Luz de Fe	48" x 48"	Oil
\$58,000	\$300	\$58,300
231. Ebb and Flow	40" x 30"	Oil
\$36,000	\$300	\$36,300
232. September Morning	12" x 12"	Watercolor
\$2,800	\$84	\$2,884

Bill Nebeker

233. The Eyes of Texas	33" H x 17" W x 14 1/4" D	Bronze
\$12,500	\$300	\$12,800
234. The Wonder of it ALL	25 1/2" H x 16" W x 13" D	Bronze
\$7,400	\$222	\$7,622
235. Across the Divide	23" H x 17" W x 10" D	Bronze
\$7,000	\$210	\$7,210

Rock Newcomb

236. Plains Trade Beads	24" x 18"	Acrylic
\$11,000	\$300	\$11,300
237. Legends and Lessons	16" x 20"	Acrylic
\$6,200	\$186	\$6,386
238. Remnants from the Past	20" x 16"	Acrylic
\$6,200	\$186	\$6,386

Jim C. Norton

239. On the Ridge Top	30" x 40"	Oil on linen
\$36,000	\$300	\$36,300

183. Hopi Snake Dancer	44" H x 19" W x 16" D	Bronze
\$13,200	\$300	\$13,500
184. At the Pow Wow	19" H x 19" W x 8 1/2" D	Bronze
\$6,300	\$189	\$6,489
Napi and the Coyote	13" H x 11" W x 10" D	Bronze
\$4,100	\$123	\$4,223

James Morgan

186. Lords of the Lek — Sage Grouse	24" x 36"	Oil on linen
\$15,000	\$300	\$15,300
187. Drifter	20" x 30"	Oil on linen
\$13,000	\$300	\$13,300
188. Hollyhocks and Hummers	22" x 12"	Oil on linen
\$5,300	\$159	\$5,459
189. Exit Left	12" x 18"	Oil on linen
\$4,300	\$129	\$4,429

John Moyers

190. Chinnin' the Moon	60" x 40"	Oil on canvas
\$68,000	\$300	\$68,300
191. Tools of the Trade	60" x 30"	Oil
\$55,000	\$300	\$55,300
192. The Pulse of the People	36" x 36"	Oil
\$45,000	\$300	\$45,300
193. Roof with a View	48" x 24"	Oil
\$36,000	\$300	\$36,300

Terri Kelly Moyers

194. Ashiwi Vision	30" x 60"	Oil
\$72,000	\$300	\$72,300
195. Contemplación	36" x 24"	Oil
\$32,000	\$300	\$32,300
196. Golden State Morning — Santa Anita	24" x 24"	Oil
\$18,000	\$300	\$18,300
197. Mariposa	24" x 20" Watercolor/Gouache	
\$9,500	\$285	\$9,785
198. The Also-Ran	18" x 30" Watercolor/Gouache	
\$9,500	\$285	\$9,785

Bill Nebeker

199. Rowdy, Rough & Rank	30 1/2" H x 22 1/2" W x 13 1/2" D	Bronze
\$11,000	\$300	\$11,300
200. Springin' the Trap	24" H x 18" W x 11 1/2" D	Bronze
\$6,000	\$180	\$6,180

Jim C. Norton

201. Along the Ridge Top	24" x 36"	Oil on lin
\$27,000	\$300	\$27,300
202. Trailing the Home Wagon	24" x 36"	Oil on lin
\$22,000	\$300	\$22,300
203. Trackers Looking for Sign	20" x 30"	Oil on lin
\$19,000	\$300	\$19,300
204. The Blue Coat	12" x 16"	Oil on boi
\$7,000	\$210	\$7,210

Ralph Oberg

205. The Title Fight	32" x 46"	Oil on lir
\$19,000	\$300	\$19,300
206. Still Dry	28" x 40"	Oil on lir
\$15,500	\$300	\$15,800
207. The Snowbeasts	32" x 26"	Oil on lir
\$14,000	\$300	\$14,300
208. After the Gold Rush	18" x 22"	Oil on lir
\$7,000	\$210	\$7,210

Dan Ostermiller

209. Tom	19 1/2" H x 15" W x 16 1/2" L	Broi
\$8,900	\$267	\$9,167
210. Circus Parade, Cheyenne	6 1/2" H x 56 1/2" W x 4 1/2" C	Bro
\$7,500	\$225	\$7,725
211. Empty Saddles	14 1/4" H x 5 3/4" W x 20" D	Bro
\$6,900	\$207	\$7,107
212. Copete	9 3/4" H x 9 1/4" W x 2 1/4" L	Bro
\$2,400	\$72	\$2,472

Bill Owen

213. Clay Rodgers at Tin House	30" x 18"	Oil on car
\$24,500	\$300	\$24,800

Andrew Peters

214. Awaiting Spring	30" x 36"	\$16,
\$16,000	\$300	
215. Teton Fall	24" x 30"	\$10,
\$9,800	\$294	
216. Summer Twilight	20" x 30"	\$8,
\$8,400	\$252	



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: The Pulse of the People

36" x 36"

(91.44cm x 91.44cm)

Created: not given

[See all lots for this auction](#)

Auction House [National Cowboy & Western Heritage Prix de West](#)

Oil/Canvas

Unavailable

Lot 192

Low Est

\$45,300

High Est

n/a

Sales Price**:

~~\$45,300~~

(06/07/2013 - 06/08/2013)



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: Roof with a View

48" x 24"

(121.92cm x 60.96cm)

Created: not given

[See all lots for this auction](#)

Auction House [National Cowboy & Western Heritage Prix de West](#)

Oil/Canvas

Unavailable

Lot 193

Low Est

\$36,300

High Est.

n/a

Hammer Price: -not sold-

(06/07/2013 - 06/08/2013)



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: The Cleansing

50" x 50"
(127cm x 127cm)
Created 2000

[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Oil/Canvas
Signed Lower Left
Lot: 270

Low Est \$35,000
High Est \$55,000
Sales Price ~~\$40,250~~
04/06/2013



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Watching & Waiting

40" x 50"
(101.60cm x 127cm)
Created 1997

[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Oil/Canvas
Signed Lower Left
Lot: 300

Low Est \$25,000
High Est \$35,000
Sales Price ~~\$26,450~~
04/06/2013

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☒ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☐ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Movers, John; "Sundown", Oil	Very good	28,000.00
B	49x40 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction	(i) Average trading price of securities
A	09/2011	Purchased	21,850.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶ V. Prus-Altemann, Appraiser 3/15/13

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

74-0260448

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

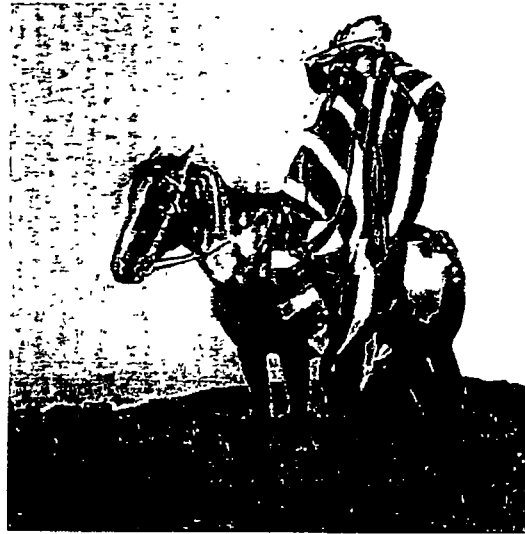
Authorized signature

Title

Date

Executive Director

5/10/13



Artist: John Moyers
Artist Dates: b. 1958
Title: *Sundown*
Signature Detail: Signed lower left
Media: Oil on canvas
Dimensions: 40 by 40 inches

Fair Market Value: \$28,000.

Notes: John Moyers is one of the major Western artists in today's market. He is a past member of the Cowboy Artists of America where he received numerous awards including the gold medal for Best of Show. He also exhibits annually in the Prix de West Exhibition at the National Cowboy and Western Heritage Museum, Oklahoma City. He sells well in set price sales and at auction. AskART.com and artnet.com record his auction sales. The National Cowboy and Western Heritage Museum record his set price sales.

Date: 3/13/13

Prepared by:

Altermann Galleries & Auctioneers

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☐ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☒ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Raschen, Henry, "The Last of His Race", Oil	Very good	10,000.00
B	30 x 40 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	01/2011	Purchased	5,975.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature

Title

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date

Executive Director

5/10/13



Artist: Henry Raschen
Artist Dates: 1854 - 1937
Title: *The Last of His Race*
Signature Detail: "H. Raschen," l/r
Media: Oil on canvas
Dimensions: 30 by 40 inches

Fair Market Value: \$10,000.

Notes: Raschen was a California artist whose patron was Phoebe Hearst, and who supported numerous Western artists. Raschen traveled throughout the West to gain firsthand knowledge of Native Americans. He accompanied General Miles in the U.S. Government's pursuit of Geronimo. Raschen also resided in Germany and was the recipient of the Gold Medal at the Munich Exposition in 1898. *The Last of His Race* is an excellent example of his work. Auction sales of his art are recorded at AskART.com and artnet.com.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- a ☒ Art* (contribution of \$20,000 or more) b ☐ Qualified Conservation Contribution c ☐ Equipment
 d ☐ Art* (contribution of less than \$20,000) e ☐ Other Real Estate f ☐ Securities
 g ☐ Collectibles** h ☐ Intellectual Property i ☐ Vehicles
 j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Remington, An Equine Freight Car & A Point of View	Very good	25,000.00
B	Remington, Fredrick		
C	10 1/2 x 13 1/2 inches		
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	03/2012	Purchased	24,000.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Pres. Attermann Galleries

3/15/13

Business address (including room or suite no.)

345 Camino Del Monte Sol

City or town, state, and ZIP code

Santa Fe, NM 87501

Identifying number

76-0260448

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W. Market Street

San Antonio, TX 78205

Authorized signature

Title

Date

Executive Director

5/10/13



Artist: Frederic Remington
Artist Dates: 1861 - 1909
Title: *An Equine Freight Car and A Point of View*
Signature Detail: "Remington, An Equine Freight Car." 1/1 & "Remington, A Point of View." 1/r
Media: Pen & ink on paper
Dimensions: 10 1/2 by 13 1/2 inches

Fair Market Value: \$25,000.

Notes: *An Equine Freight Car and A Point of View* was an illustration drawn by the artist while he traveled throughout Texas and Mexico. Remington and Russell remain the two most highly regarded chroniclers of the West. All of the major Western art museums have examples of his art, and many major museums that do not specialize in Western art, including the Metropolitan Museum of Art, New York City. Altermann Galleries & Auctioneers sold the drawing at auction to the present owner.

Date:

3/15/13

Prepared by:

Altermann Galleries & Auctioneers

Title: Halt by the Roadside OR The Story of a Thousand

12" x 29"
(30.48cm x 73.66cm)
Created: not given
[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Ink wash/Paper
Signed Lower-Right
Lot: 291

Low Est \$45,000
High Est \$65,000
Hammer Price: not sold
03/31/2012



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: An Equine Freight Car and A Point of View

13 50" x 10 50"
(34.29cm x 26.67cm)
Created: not given
[See all lots for this auction](#)

Auction House: [Altermann Galleries](#)

Ink/Paper
Signed
Lot 39

Low Est \$25,000
High Est. \$35,000
Sales Price \$24,000
03/30/2012



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: The Bronco Buster

25" x 22" x 10"
(63.50cm x 55.88cm x 25.40cm)
Created: not given
[See all lots for this auction](#)

Auction House: [Altermann Galleries](#)

Bronze
Inscribed and Signed
Lot 45

Low Est \$450,000
High Est.. \$500,000
Hammer Price: not sold
03/30/2012
Sold - Post Auction \$350,000



[View more images and additional information](#)
Artwork images are copyright of the artist or assignee

Title: Good Injun Good Tenderfoot

21 50" x 14 50"
(54 61cm x 36 83cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Copley Fine Art Auctions, LLC](#)

ink wash/Paper
Signed Lower Right
Lot: 477

Low Est	\$50,000
High Est..	\$70,000
Hammer Price:	not sold
07/31/2013	



[View Larger Image & Additional Information](#)
Artwork images are copyright of the artist or assignee

Title: You Know this Thing, Chief?

19" x 27"
(48 26cm x 68 58cm)

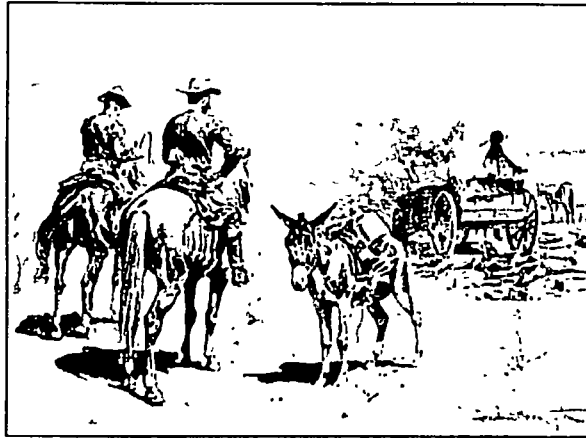
Created: not given

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Watercolor and
gouache/Paper
Signed Lower Left
Lot: 52

Low Est	\$200,000
High Est	\$300,000
Sales Price*	\$321,750
07/27/2013	



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: The Mexican Freight-Wagon (circa 1894)

21 50" x 29 75"

(54 61cm x 75 57cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Ink and wash/Paper

Signed Lower Right

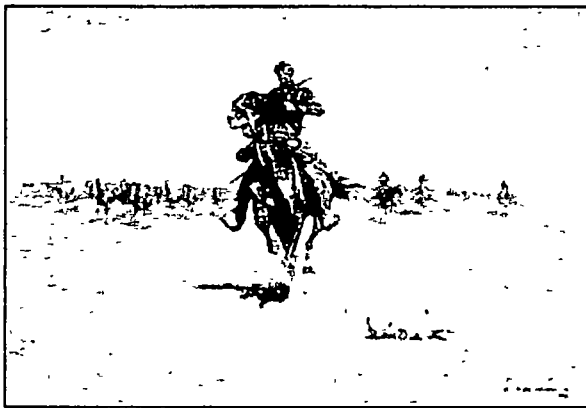
Lot: 55

Low Est: \$50,000

High Est: \$75,000

Sales Price**: ~~\$87,750~~

07/27/2013



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Cutting Out Pony Herds (A Stampede) (1908)

27" x 40"

(68 58cm x 101 60cm)

Created: 1908

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Oil/Canvas

Signed and Dated

Lot: 149

Low Est: \$5,000,000

High Est: \$7,000,000

Sales Price**: \$5,625,000

07/27/2013



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Ugly (circa 1890)

9 50" x 11 25"
(24.13cm x 28.58cm)
Created c 1890

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Mixed Media/Paper
Signed Lower Left
Lot: 186

Low Est \$30,000
High Est \$50,000
Sales Price**: \$93,600
07/27/2013



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: The Broncho Buster #7 (cast 1895)

25"
(63.50cm)
Created 1895

[See all lots for this auction](#)

Auction House: [Coeur D'Alene Auction](#)

Bronze
Stamped
Lot 244

Low Est \$600,000
High Est \$900,000
Hammer Price: not sold
07/27/2013



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: CALL THE DOCTOR

24" x 34"
(60.96cm x 86.36cm)
Created, 1889

[See all lots for this auction](#)

Auction House: [Sotheby's New York](#)

Oil/Canvas
Signed Lower Left
Lot. 54

Low Est. \$1,000,000
High Est \$1,500,000
Sales Price**: \$1,085,000
05/22/2013



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: A Mountain Man

17.25" x 13"
(43.82cm x 33.02cm)

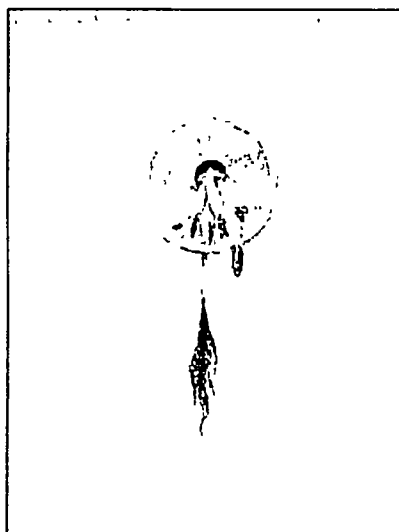
Created: not given

[See all lots for this auction](#)

Auction House: [Skinner Inc. Boston](#)

Ink and wash/Board
Inscribed and Signed
Lot: 396

Low Est	\$25,000
High Est	\$35,000
Sales Price	\$48,000
05/17/2013	



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Shield, illustration for The Song of Hiawatha, 1889

10.75" x 9"
(27.31cm x 22.86cm)

Created: not given

[See all lots for this auction](#)

Auction House: [Heritage Auctions \(HA.com\)](#)

Pen and Ink/Paper
Signed and Titled
Lot: 70006

Low Est	\$1,000
High Est	\$1,200
Sales Price**	\$2,375
05/11/2013	

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I. Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- | | | |
|---|--|---------------------------------------|
| a <input checked="" type="checkbox"/> Art* (contribution of \$20,000 or more) | b <input type="checkbox"/> Qualified Conservation Contribution | c <input type="checkbox"/> Equipment |
| d <input type="checkbox"/> Art* (contribution of less than \$20,000) | e <input type="checkbox"/> Other Real Estate | f <input type="checkbox"/> Securities |
| g <input type="checkbox"/> Collectibles** | h <input type="checkbox"/> Intellectual Property | i <input type="checkbox"/> Vehicles |
| j <input type="checkbox"/> Other | | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Riddick, R S, "Gathering Coup", Oil	Very good	55,000.00
B	37 1/4 x 53 1/2 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	10/2008	Purchased	58,000.00			
B						
C						
D						

Part II. Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III. Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ 

Title V. Pres Altermann, Appraiser 3/15/13

Business address (including room or suite no.)

345 Camino Del Monte Sol

City or town, state, and ZIP code

Santa Fe, NM 87501

Identifying number

74-0260448

Part IV. Donee Acknowledgment—To be completed by the charitable organization

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

National Western Art Foundation

Address (number, street, and room or suite no.)

210 W Market Street

Authorized signature



Employer identification number

30-0211961

City or town, state, and ZIP code

San Antonio, TX 78205

Title

Executive Director

Date

5/10/13



Artist: R.S. (Ron) Riddick
Artist Dates: b. 1952
Title: *Gathering Coup*
Signature Detail: Signed lower left
Media: Oil
Dimensions: 37 1/4 by 53 1/2 inches

Fair Market Value: \$55,000.

Notes: Ron Riddick participates annually in the Cowboy Artists of America exhibition and the Prix de West Invitational at the National Cowboy and Western Heritage Museum in Oklahoma City. Both organizations record sales of the artist work. Riddick has also been the recipient of awards for his oils at both of the exhibitions. AskART.com and artnet.com have recorded the artists auction sales.

Date:

3/15/13

Prepared by:

Altermann Galleries & Auctioneers

Out of Furner Valley	11" x 14"	Oil on board
\$9,000	\$270	\$9,270

Ralph Oberg

The Wilderness Ranger	40" x 50"	Oil on linen
\$24,000	\$300	\$24,300
Camp Chores	27" x 36"	Oil on linen
\$12,500	\$300	\$12,800
Sublime Colorado	24" x 28"	Oil on linen
\$9,500	\$285	\$9,785
A Hidden Treasure	28" x 24"	Oil on linen
\$9,000	\$270	\$9,270

Dan Ostermiller

Sioux	58" H x 32" W x 32 3/4" D	Bronze
\$45,000	\$300	\$45,300
Cougar in Repose	8 1/2" H x 28" W x 9" D	Bronze
\$8,900	\$267	\$9,167
El Pollo Loco	23" H x 7 1/2" W x 17 1/4" D	Bronze
\$7,900	\$237	\$8,137
Peledorsito	13 1/2" H x 5 1/2" W x 5 1/4" D	Bronze
\$4,200	\$126	\$4,326

Bill Owen

Into the Sun	26" x 26"	Oil on canvas
\$28,500	\$300	\$28,800
Traveling by Moonlight	14" x 24"	Oil on canvas
\$15,000	\$300	\$15,300

Andrew Peters

Evening Pursuit	30" x 36"	Oil
\$14,000	\$300	\$14,300
Summer of Plenty	24" x 30"	Oil
\$9,000	\$270	\$9,270
Radiant Stream	30" x 24"	Oil
\$9,000	\$270	\$9,270
Seasons of the Mind	22" x 28"	Oil
\$7,800	\$234	\$8,034

Robert Peters

Ma, Keet Seel Ruins c. 1912	26" x 42"	Oil on linen
\$25,000	\$300	\$25,300

256. Song of March	28" x 30"	Oil on linen
\$15,000	\$300	\$15,300
257. Southwestern Moonrise	18" x 24"	Oil on linen
\$6,500	\$195	\$6,695
258. Spring Solitude	15" x 14"	Oil on linen
\$4,000	\$120	\$4,120

Kyle Polzin

259. Wooly Chaps	30 1/2" x 35 1/2"	Oil on canvas
\$18,500	\$300	\$18,800

Howard Post

260. Seventeen	30" x 40"	Oil
\$15,000	\$300	\$15,300
261. The Creek Did Rise	24" x 36"	Oil
\$12,500	\$300	\$12,800
262. River View	30" x 30"	Oil
\$12,500	\$300	\$12,800
263. Winter Sun	24" x 24"	Oil
\$8,000	\$240	\$8,240

Thomas Quinn

264. Badger and Young Killdeer	14 1/2" x 27"	Watercolor
\$14,500	\$300	\$14,800
265. Coyote Nocturne	19 1/2" x 24 1/2"	Watercolor
\$12,000	\$300	\$12,300

Jason Rich

266. Pushin' Across	37 1/2" x 54"	Oil
\$22,500	\$300	\$22,800
267. Prairie Scouts	30" x 48"	Oil
\$17,000	\$300	\$17,300
268. Young Roper	40" x 30"	Oil
\$14,000	\$300	\$14,300
269. Snake River Sandbar	19" x 23"	Oil
\$6,000	\$180	\$6,180

P.S. Riddick

270. A Days Ride Home	44" x 32"	Oil on stretched linen
\$45,000	\$300	\$45,300
271. Only One Brother Returns	24" x 46"	Oil on stretched linen
\$40,000	\$300	\$40,300
272. Lakota Pony Springtime	26" x 36"	Oil on stretched linen
\$25,000	\$300	\$25,300

Stackyard in Evening	20" x 24"	Oil
\$7,000	\$210	\$7,210

Robert Peters

The Cliff Dwellers	48" x 44"	Oil
\$35,000	\$300	\$35,300
Autumn's Song	28" x 40"	Oil
\$20,000	\$300	\$20,300
San Juan Spring	20" x 30"	Oil
\$10,000	\$300	\$10,300
Midwinter Waters	20" x 24"	Oil
\$7,500	\$225	\$7,725

Kyle Polzin

Frustrated Companion	23" x 36"	Oil on canvas
\$15,500	\$300	\$15,800
The Offering	23" x 35"	Oil on canvas
\$14,800	\$300	\$15,100

Howard Post

the County Road	42" x 52"	Oil
\$32,000	\$300	\$32,300
Waiting for the Day Help	44" x 36"	Oil on canvas
\$22,500	\$300	\$22,800
The Turnaround	24" x 30"	Oil
\$12,500	\$300	\$12,800
The Snubbing Post	11" x 14"	Oil
\$4,500	\$135	\$4,635

Thomas Quinn

Covey Rise	22 1/2" x 36 1/4"	Gouache
\$23,000	\$300	\$23,300
Prairie Interlude	11" x 21 1/2"	Watercolor
\$10,500	\$300	\$10,800

Jason Rich

Leaving Bloomington Lake	32" x 48"	Oil
\$17,500	\$300	\$17,800
Riding for the 6666s — Bill Owen	30" x 36"	Oil
\$13,500	\$300	\$13,800
The Prize	16" x 20"	Oil
\$5,500	\$165	\$5,665

~~B.S. Riddick~~

233. Tradin' Chickens for a Pony	32" x 22"	Oil on stretched linen
\$24,000	\$300	\$24,300
234. Young Spirit Drums	28" x 24"	Oil on stretched linen
\$22,000	\$300	\$22,300

Cynthia Rigden

235. Hidden Out	10" H x 22 3/4" W x 15 1/2" D	Bronze
\$5,000	\$150	\$5,150

Sandy Scott

236. Equus Found I & II	I: 36" H x 42" W x 10" D, II: 36" H x 38" W x 10" D	Bronze
\$18,000	\$300	\$18,300
237. Nesting Heron	15" H x 22" W x 23 1/2" D	Bronze
\$4,200	\$126	\$4,326
238. Two Toms	16 x 20"	Pencil on paper
\$2,400	\$72	\$2,472
239. Saddle Up	16" H x 9" W x 11" D	Bronze
\$900	\$27	\$927

William E. Sharer

240. Benrimo's Barn	24" x 48"	Oil
\$50,000	\$300	\$50,300
241. Diego Jose Sanchez	24" x 18"	Oil
\$20,000	\$300	\$20,300
242. Afternoon in Hondo	12" x 24"	Oil
\$14,000	\$300	\$14,300

William Shepherd

243. Broken Giant	48" x 64"	Oil on panel
\$40,000	\$300	\$40,300
244. Cascade Creek Pour Over	32" x 40 1/2"	Oil on panel
\$16,000	\$300	\$16,300

Robert "Shoofly" Shufelt

245. Hawk on the Wing	17" x 28"	Graphite
\$22,000	\$300	\$22,300
246. Good Help	22 1/2" x 30 1/2"	Graphite
\$15,000	\$300	\$15,300
247. Top Hand Series #4	13" x 13"	Graphite
\$5,000	\$150	\$5,150
248. Top Hand Series #3	12 3/4" x 15 3/4"	Graphite
\$2,800	\$84	\$2,884



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: They Were Not Expected, 1981

24" x 30"
(60.96cm x 76.20cm)
Created: 1981

Oil/Canvas
Signed and Dated
Lot: 70080

Low Est.: \$4,000
High Est.: \$6,000
Sales Price**: \$4,375
05/11/2013

[See all lots for this auction](#)

Auction House: [Heritage Auctions \(HA.com\)](#)



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Silver Sage Sentinel

36" x 48"
(91.44cm x 121.92cm)
Created: 2006

Oil/Canvas
Signed Lower Left
Lot: 33

Low Est.: \$25,000
High Est.: \$35,000
Sales Price: \$28,750
04/06/2013

[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Only One Brother Returns

24" x 46"

(60.96cm x 116.84cm)

Created: not given

[See all lots for this auction](#)

Auction House: [National Cowboy & Western Heritage Prix de West](#)

Oil/Linen
Unavailable
Lot: 271

Low Est \$40,300
High Est n/a
Sales Price**:

(06/09/2012 - 08/05/2012)



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: Lakota Pony Springtime

26" x 36"

(66.04cm x 91.44cm)

Created: not given

[See all lots for this auction](#)

Auction House: [National Cowboy & Western Heritage Prix de West](#)

Oil/Linen
Unavailable
Lot: 272

Low Est \$25,300
High Est n/a
Sales Price**:

(06/09/2012 - 08/05/2012)



[View Larger Image & Additional Information](#)

Artwork images are copyright of the artist or assignee

Title: The Blessing Dance

36" x 48"

(91.44cm x 121.92cm)

Created: 1992

[See all lots for this auction](#)

Auction House: [Scottsdale Art Auction](#)

Oil/Canvas
Signed Lower Left
Lot: 49

Low Est \$30,000
High Est \$40,000
Sales Price**:

(03/31/2012)

Artwork images are copyright of the artist or assignee

Title: Lakota Berry Gathers

30" x 50"
(76.20cm x 127cm)
Created 2000

Oil/Canvas
Signed Lower Right
Lot: 213

Low Est \$35,000
High Est \$50,000
Hammer Price: not sold
04/04/2009

[See all lots for this auction](#)

Auction House [Scottsdale Art Auction](#)



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: MOUNTAIN BLESSING SONG

48" x 58"
(121.92cm x 147.32cm)
Created not given

Oil/Linen
Signed Lower Left
Lot 128

Low Est \$65,000
High Est \$85,000
Hammer Price: not sold
09/20/2008

[See all lots for this auction](#)

Auction House [Jackson Hole Art Auction](#)



[View Larger Image](#)

Artwork images are copyright of the artist or assignee

Title: My Ponies, My Teachers

46" x 52"
(116.84cm x 132.08cm)
Created 2000

Oil/Linen
Signed Lower Left
Lot 036

Low Est. \$45,000
High Est. \$55,000
Sales Price* ~~\$72,800~~
09/15/2007

[See all lots for this auction](#)

Auction House [Jackson Hole Art Auction](#)

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated

- | | | |
|---|--|---------------------------------------|
| a <input type="checkbox"/> Art* (contribution of \$20,000 or more) | b <input type="checkbox"/> Qualified Conservation Contribution | c <input type="checkbox"/> Equipment |
| d <input checked="" type="checkbox"/> Art* (contribution of less than \$20,000) | e <input type="checkbox"/> Other Real Estate | f <input type="checkbox"/> Securities |
| g <input type="checkbox"/> Collectibles** | h <input type="checkbox"/> Intellectual Property | i <input type="checkbox"/> Vehicles |
| j <input type="checkbox"/> Other | | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Scriver, Robert, "To Ride A Bronc"; Bronze; # 1/100	Very good	3,000.00
B	21x10x10 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction	(i) Average trading price of securities
A	03/2011	Purchased	2,000.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶

☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W Market Street

San Antonio, TX 78205

Authorized signature

Title

Date

Executive Director

5/10/13



Artist: Robert Sriver
Artist Dates: 1914 - 1999
Title: *To Ride a Bronc*
Signature Detail: "[copyright] Bob Sriver 84," base
Media: Bronze, 1/100, 1984
Dimensions: 21 by 10 by 10 inches

Fair Market Value: \$3,000.

Notes: Robert Sriver is probably best known for his series of rodeo sculptures that he created in the 1970s, and the published book, *An Honest Try* featuring this award-winning series. Sriver was a member of the Cowboy Artists of America and the National Academy of Western Art. He was the recipient of numerous awards from both organizations. Auction sales of Sriver's work can be found on AskART.com and artnet.com.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers

Name(s) shown on your income tax return

Identifying number

Jack and Valerie Guenther Foundation

74-6053172

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser

4 Check the box that describes the type of property donated:

- | | | |
|---|--|---------------------------------------|
| a <input type="checkbox"/> Art* (contribution of \$20,000 or more) | b <input type="checkbox"/> Qualified Conservation Contribution | c <input type="checkbox"/> Equipment |
| d <input checked="" type="checkbox"/> Art* (contribution of less than \$20,000) | e <input type="checkbox"/> Other Real Estate | f <input type="checkbox"/> Securities |
| g <input type="checkbox"/> Collectibles** | h <input type="checkbox"/> Intellectual Property | i <input type="checkbox"/> Vehicles |
| j <input type="checkbox"/> Other | | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Stavrowsky, Oleg; "And Stay Off"; Oil	Very good	5,000.00
B	50 X 32 inches		
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	03/2011	Purchased	2,500.00			
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Business address (including room or suite no.)

Identifying number

345 Camino Del Monte Sol

City or town, state, and ZIP code

Santa Fe, NM 87501

Part IV Donee Acknowledgment—To be completed by the charitable organization

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶ ☐ Yes ☒ No

Name of charitable organization (donee)

Employer identification number

National Western Art Foundation

30-0211961

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

210 W Market Street

San Antonio, TX 78205

Authorized signature

Title

Date

Executive Director

5/10/13



Artist: Oleg Stavrowsky
Artist Dates: b. 1927
Title: *And Stay Off*
Signature Detail: "Oleg Stavrowsky," l/r
Media: Oil on canvas
Dimensions: 50 by 32 inches

Fair Market Value: \$5,000.

Notes: Oleg Stavrowsky is a prolific Western artist who has been active in painting Western art for over four decades. He is not a "joiner," therefore he does not participate in major Western art exhibitions. However, he does submit his works to numerous auctions. What his works bring at auction has a wide variance. The present offering is a very good example of the artist's work. His auction sales are recorded on AskART.com and artnet.com.

Date: 3/15/13

Prepared by:


Altermann Galleries & Auctioneers