

Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form, as it may be made public.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.**2019****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

**A For the 2019 calendar year, or tax year beginning** , 2019, and ending , 20

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization **21**  
**Solar Culture Gallery, Inc.**  
 Number and street (or P O box if mail is not delivered to street address) **21** Room/suite  
**31 E. Toole Ave.**  
 City or town, state or province, country, and ZIP or foreign postal code  
**Tucson AZ 85701 03**

**D** Employer identification number **21**  
**20-5326582**

**E** Telephone number  
**(520) 591-2477**

**F** Group Exemption Number ▶ **21**

**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ **Solarculture.org**

**J** Tax-exempt status (check only one) – ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I) **21**

Check if the organization used Schedule O to respond to any question in this Part I ☒

|            |                                                                                                                                                  | 1                                                                                                  | 2 | 3 | 4 | 5a | 5b | 5c | 6a | 6b | 6c | 6d | 7a | 7b | 7c | 8 | 9 | 10     | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |  |  |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---|---|---|----|----|----|----|----|----|----|----|----|----|---|---|--------|----|----|----|----|----|----|----|----|----|----|----|--|--|
| Revenue    | 1                                                                                                                                                | Contributions, gifts, grants, and similar amounts received                                         |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   | 30,996 |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 2                                                                                                                                                | Program service revenue including government fees and contracts                                    |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   | 93,940 |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 3                                                                                                                                                | Membership dues and assessments                                                                    |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 4                                                                                                                                                | Investment income                                                                                  |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 5a                                                                                                                                               | Gross amount from sale of assets other than inventory                                              |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 5b                                                                                                                                               | Less: cost or other basis and sales expenses                                                       |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 5c                                                                                                                                               | Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)            |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 6                                                                                                                                                | Gaming and fundraising events:                                                                     |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 6a                                                                                                                                               | Gross income from gaming (attach Schedule G if greater than \$15,000)                              |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 6b                                                                                                                                               | Gross income from fundraising events (not including \$ of contributions)                           |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
| Expenses   | 6c                                                                                                                                               | Less: direct expenses from gaming and fundraising events                                           |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 6d                                                                                                                                               | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 7a                                                                                                                                               | Gross sales of inventory, less returns and allowances                                              |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 7b                                                                                                                                               | Less: cost of goods sold                                                                           |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 7c                                                                                                                                               | Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)                     |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 8                                                                                                                                                | Other revenue (describe in Schedule O)                                                             |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 9                                                                                                                                                | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                      |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 10                                                                                                                                               | Grants and similar amounts paid (list in Schedule O)                                               |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 11                                                                                                                                               | Benefits paid to or for members                                                                    |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 12                                                                                                                                               | Salaries, other compensation, and employee benefits                                                |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
| Net Assets | 13                                                                                                                                               | Professional fees and other payments to independent contractors                                    |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 14                                                                                                                                               | Occupancy, rent, utilities, and maintenance                                                        |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 15                                                                                                                                               | Printing, publications, postage, and shipping                                                      |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 16                                                                                                                                               | Other expenses (describe in Schedule O)                                                            |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
|            | 17                                                                                                                                               | <b>Total expenses.</b> Add lines 10 through 16                                                     |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 18         | Excess or (deficit) for the year (subtract line 17 from line 9)                                                                                  |                                                                                                    |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 19         | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) |                                                                                                    |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 20         | Other changes in net assets or fund balances (explain in Schedule O)                                                                             |                                                                                                    |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |
| 21         | Net assets or fund balances at end of year. Combine lines 18 through 20                                                                          |                                                                                                    |   |   |   |    |    |    |    |    |    |    |    |    |    |   |   |        |    |    |    |    |    |    |    |    |    |    |    |  |  |

**Part II**   **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☒

|    |                                                                                                     | (A) Beginning of year | (B) End of year |
|----|-----------------------------------------------------------------------------------------------------|-----------------------|-----------------|
| 22 | Cash, savings, and investments . . . . .                                                            | 1518                  | 22 3407         |
| 23 | Land and buildings . . . . .                                                                        | 0                     | 23 0            |
| 24 | Other assets (describe in Schedule O) . . . . .                                                     | 5298                  | 24 8000         |
| 25 | <b>Total assets</b> . . . . .                                                                       | 6816                  | 25 11,407       |
| 26 | <b>Total liabilities</b> (describe in Schedule O) . . . . .                                         | 0                     | 26 0            |
| 27 | <b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . . | 6816                  | 27 11,407       |

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☒ Expenses

What is the organization's primary exempt purpose? Support Art/performing art in the community

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section  
501(c)(3) and 501(c)(4)  
organizations, optional for  
others )

|     |                                                                                                    |         |  |
|-----|----------------------------------------------------------------------------------------------------|---------|--|
| 28  | ART GALLERY<br>(Schedule O)                                                                        |         |  |
| 28a | (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/> | 71,982  |  |
| 29  | PERFORMING ARTS EVENTS<br>(Schedule O)                                                             |         |  |
| 29a | (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/> | 38,760  |  |
| 30  |                                                                                                    |         |  |
| 30a | (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/> |         |  |
| 31  | Other program services (describe in Schedule O) . . . . .                                          |         |  |
| 31a | (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/> |         |  |
| 32  | Total program service expenses (add lines 28a through 31a) . . . . ▶                               | 110,742 |  |

**Part IV** List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

[illegible]

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

|                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .                                                                                                                                                                                                                                                          |     | X  |
| <b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions . . . . .                                                                                                                                                                    |     | X  |
| <b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .                                                                                                                                                                                                                                        |     | X  |
| <b>b</b> If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                                                                                                                                     |     |    |
| <b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .                                                                                                                                                                                                              |     | X  |
| <b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .                                                                                                                                                                                                                                            |     | X  |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> 0                                                                                                                                                                                                                                                                                                                           |     |    |
| <b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .                                                                                                                                                                                                                                                                                                                                                                 |     | X  |
| <b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee, or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .                                                                                                                                                                                               |     | X  |
| <b>b</b> If "Yes," complete Schedule L, Part II, and enter the total amount involved . . . . .                                                                                                                                                                                                                                                                                                                                                   |     |    |
| <b>39</b> Section 501(c)(7) organizations. Enter . . . . .                                                                                                                                                                                                                                                                                                                                                                                       |     |    |
| <b>a</b> Initiation fees and capital contributions included on line 9 . . . . .                                                                                                                                                                                                                                                                                                                                                                  |     |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .                                                                                                                                                                                                                                                                                                                                                         |     |    |
| <b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0 ; section 4912 ▶ 0 , section 4955 ▶ 0                                                                                                                                                                                                                                                                         |     |    |
| <b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .                                                                                           |     | X  |
| <b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ 0                                                                                                                                                                                                                              |     |    |
| <b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ 0                                                                                                                                                                                                                                                                                                |     |    |
| <b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .                                                                                                                                                                                                                                                                      |     | X  |
| <b>41</b> List the states with which a copy of this return is filed ▶ (NONE)                                                                                                                                                                                                                                                                                                                                                                     |     |    |
| <b>42a</b> The organization's books are in care of ▶ Gary Brostek Telephone no. ▶ 520-591-2477<br>Located at ▶ 31 E. TOOLE AVE ; TUCSON AZ ZIP + 4 ▶ 85701                                                                                                                                                                                                                                                                                       |     |    |
| <b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?<br>If "Yes," enter the name of the foreign country ▶<br>See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). |     | X  |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States?<br>If "Yes," enter the name of the foreign country ▶                                                                                                                                                                                                                                                                           |     | X  |
| <b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43                                                                                                                                                                                                                                   |     |    |
| <b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .                                                                                                                                                                                                                                                                                          |     | X  |
| <b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .                                                                                                                                                                                                                                                                                     |     | X  |
| <b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .                                                                                                                                                                                                                                                                                                                                        |     | X  |
| <b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                                                                                                                           |     |    |
| <b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .                                                                                                                                                                                                                                                                                                                                     |     | X  |
| <b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions . . . . .                                                                                                                                                                             |     | X  |

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

|    | Yes | No                                  |
|----|-----|-------------------------------------|
| 46 |     | <input checked="" type="checkbox"/> |

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

|    | Yes | No                                  |
|----|-----|-------------------------------------|
| 47 |     | <input checked="" type="checkbox"/> |

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

|    | Yes | No                                  |
|----|-----|-------------------------------------|
| 48 |     | <input checked="" type="checkbox"/> |

- 49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

|     | Yes | No                                  |
|-----|-----|-------------------------------------|
| 49a |     | <input checked="" type="checkbox"/> |

- b If "Yes," was the related organization a section 527 organization? . . . . .

|     | Yes | No |
|-----|-----|----|
| 49b |     |    |

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| NONE                                |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |

f Total number of other employees paid over \$100,000 . . . . . 0

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--------------------------------------------------------------|---------------------|------------------|
| NONE                                                         |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |

d Total number of other independent contractors each receiving over \$100,000 . . . . . 0

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☒ Yes ☐ No

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

Sign Here

Signature of officer

*[Signature]*

Date

11-14-20

Type or print name and title

GARY BROSTEK, SECRETARY

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☐ Yes ☐ No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

CMB No 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

*Solar Culture Gallery, Inc.*

Employer identification number

*20-5326582*

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state.
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university.
- 10 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|-------------------------------------------------------------------------------|-------------------------------------------------------------|----|---------------------------------------------------|-------------------------------------------------|
|                                    |          |                                                                               | Yes                                                         | No |                                                   |                                                 |
| (A)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (B)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (C)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (D)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| (E)                                |          |                                                                               |                                                             |    |                                                   |                                                 |
| <b>Total</b>                       |          |                                                                               |                                                             |    |                                                   |                                                 |

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                               | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")                                                                                 | 2085     | 3250     | 9390     | 6596     | 30,996   | 52,317    |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . . | 169,096  | 192,240  | 176,929  | 176,665  | 93,940   | 808,870   |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513                                                                                       |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .                                                                          |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .                                                                  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 . . . . .                                                                                                                                             | 171,181  | 195,490  | 186,319  | 183,261  | 124,936  | 861,187   |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .                                                                                                |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b . . . . .                                                                                                                                                      |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .                                                                                                                          |          |          |          |          |          | 861,187   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                                                                     | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 . . . . .                                                                                                                                                                                            | 171,181  | 195,490  | 186,319  | 183,261  | 124,936  | 861,187   |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .                                                                              |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                                                                                                        |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b . . . . .                                                                                                                                                                                          |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .                                                                                   |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .                                                                                                               |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .                                                                                                                                                                | 171,181  | 195,490  | 186,319  | 183,261  | 124,936  | 861,187   |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                             |           |         |
|-------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . . | <b>15</b> | 100 %   |
| <b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .                       | <b>16</b> | 99.73 % |

**Section D. Computation of Investment Income Percentage**

|                                                                                                                  |           |     |
|------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>17</b> Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) . . . . . | <b>17</b> | 0 % |
| <b>18</b> Investment income percentage from 2018 Schedule A, Part III, line 17 . . . . .                         | <b>18</b> | 0 % |

- 19a 33<sup>1</sup>/<sub>3</sub>% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33<sup>1</sup>/<sub>3</sub>%, and line 17 is not more than 33<sup>1</sup>/<sub>3</sub>%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☒
- b 33<sup>1</sup>/<sub>3</sub>% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33<sup>1</sup>/<sub>3</sub>%, and line 18 is not more than 33<sup>1</sup>/<sub>3</sub>%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2019**

**Open to Public  
Inspection**

Solar Culture Gallery, Inc.

Employer identification number

20-5326502

**PART I, LINE 16: OTHER EXPENSES**

|                |                   |
|----------------|-------------------|
| Communications | \$ 5609.07        |
| Insurance      | 1326.00           |
| Office Expense | 24.42             |
| Fees           | 346.00            |
| <b>TOTAL</b>   | <b>\$ 7305.49</b> |

**PART I, LINE 20: OTHER CHANGES IN NET ASSETS**

Re-evaluated salvage values.

Removed computers from asset list; estimated  
\$0 salvage value.

1993 FORD P-U TRUCK - Estimated \$ 3000

SOUND SYSTEM - Estimated \$ 5000

**TOTAL OTHER ASSETS** \$ 8000

NET CHANGE: FROM \$ 5298 TO \$ 8000 = \$ 2702 INCREASE.

**PART II, LINE 24: OTHER ASSETS**

1993 FORD P-U TRUCK - Estimated \$ 3000

SOUND SYSTEM - Estimated 5000

**\$ 8000**

**PART III, LINE 28:**

Maintained an art gallery open to the public and accessible to artists of all levels. The gallery has an open submissions policy and accepts works from beginners as well as accomplished artists for display. Generally the displays are comprised of the works of around 100 artists. Three times during

Name of the organization

Solar Culture Gallery, Inc.

Employer identification number

20-5326582

the year the entire display was removed and replaced with new submissions and the gallery held a Saturday evening art opening with music and community potluck. An estimated 200 persons throughout the evening visited at each of these art openings.

An estimated 500 persons per month visited the gallery during non-event hours.

PART III, LINE 29:

Held 72 live music/performing arts shows/events in the art gallery. Estimated attendance for the year was 3500.

ADDITIONAL INFORMATION:

We are an art gallery dedicated to bringing the arts to the community and inspiring the creation of art. The building is integral to our exempt activities. Ten percent of occupancy is dedicated to operational expense. The remainder is allocated between Gallery and live events based on percentage of persons attending.