

For calendar year 2019, or tax year beginning 01-01-2019, and ending 12-31-2019

Name of foundation ART & PRACTICE		A Employer identification number 46-1471404	
Number and street (or P.O. box number if mail is not delivered to street address) 3401 W 43RD PL 2ND FL		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code LOS ANGELES, CA 900084907		B Telephone number (see instructions) (323) 337-6887	
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		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 ☐	
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, col. (c), line 16) ▶ \$ 25,802,720		J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (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)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	3,734,891			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	130,929	130,929	130,929	
	4 Dividends and interest from securities . . .	96,853	96,853	96,853	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2) . . .		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	3,962,673	227,782	227,782	
	13 Compensation of officers, directors, trustees, etc.	99,382	0	0	99,382
	14 Other employee salaries and wages	239,880	0	0	240,428
	15 Pension plans, employee benefits	24,396	0	0	24,396
	16a Legal fees (attach schedule)	29,923	0	0	32,370
	b Accounting fees (attach schedule)	69,928	0	0	73,689
	c Other professional fees (attach schedule)	39,008	0	0	37,774
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	900	0	0	926
	19 Depreciation (attach schedule) and depletion . . .	104,716	0	998	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	435,930	0	0	416,303
	24 Total operating and administrative expenses. Add lines 13 through 23	1,044,063	0	998	925,268
	25 Contributions, gifts, grants paid	100,000			100,000
	26 Total expenses and disbursements. Add lines 24 and 25	1,144,063	0	998	1,025,268
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	2,818,610			
	b Net investment income (if negative, enter -0-)		227,782		
c Adjusted net income (if negative, enter -0-)				226,784	

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	1,203,249	2,192,605	2,192,605
	2 Savings and temporary cash investments	22,001,722		
	3 Accounts receivable ▶ <u>1,348</u>			
	Less: allowance for doubtful accounts ▶ _____		1,348	1,348
	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 schedule) ▶ _____			
	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)	0	23,237,667	23,237,667
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	Liabilities	11 Investments—land, buildings, and equipment: basis ▶ _____		
Less: accumulated depreciation (attach schedule) ▶ _____				
12 Investments—mortgage loans				
13 Investments—other (attach schedule)				
14 Land, buildings, and equipment: basis ▶ <u>821,053</u>				
Less: accumulated depreciation (attach schedule) ▶ <u>481,693</u>		436,589	339,360	339,360
15 Other assets (describe ▶ _____)		28,510	31,740	31,740
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		23,670,070	25,802,720	25,802,720
17 Accounts payable and accrued expenses		35,824	59,165	
18 Grants payable				
19 Deferred revenue		762,000		
20 Loans from officers, directors, trustees, and other disqualified persons				
21 Mortgages and other notes payable (attach schedule)				
22 Other liabilities (describe ▶ _____)				
23 Total liabilities (add lines 17 through 22)		797,824	59,165	
Net Assets or Fund Balances		Foundations that follow FASB ASC 958, check here ▶ ☒ and complete lines 24, 25, 29 and 30.		
	24 Net assets without donor restrictions	22,845,778	25,595,402	
	25 Net assets with donor restrictions	26,468	148,153	
	Foundations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
	29 Total net assets or fund balances (see instructions)	22,872,246	25,743,555	
30 Total liabilities and net assets/fund balances (see instructions) .	23,670,070	25,802,720		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	22,872,246
2 Enter amount from Part I, line 27a	2	2,818,610
3 Other increases not included in line 2 (itemize) ▶	3	52,699
4 Add lines 1, 2, and 3	4	25,743,555
5 Decreases not included in line 2 (itemize) ▶ _____	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .	6	25,743,555

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 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			

(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			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
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	
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	

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 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 (col. (b) divided by col. (c))
2018	839,267	17,420,206	0.048178
2017	745,508	8,797,755	0.084738
2016	664,636	6,343,077	0.104781
2015	343,393	4,054,506	0.084694
2014	202,447	1,616,984	0.125200
2 Total of line 1, column (d)		2	0.447591
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years		3	0.089518
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5		4	25,148,063
5 Multiply line 4 by line 3		5	2,251,204
6 Enter 1% of net investment income (1% of Part I, line 27b)		6	2,278
7 Add lines 5 and 6		7	2,253,482
8 Enter qualifying distributions from Part XII, line 4		8	1,025,268

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)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	4,556
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (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	4,556
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	4,556
6	Credits/Payments:		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	0
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d.	7	0
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	9
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	4,565
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2020 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a 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?		No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see 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>		No
c Did the foundation file Form 1120-POL for this year?		No
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>		No
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>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		No
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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>		No
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?	Yes	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ CA		
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>	Yes	
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 2019 or the taxable year beginning in 2019? See the instructions for Part XIV. <i>If "Yes," complete Part XIV</i>	Yes	
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	Yes	

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address WWW.ARTANDPRACTICE.ORG	13	Yes	
14	The books are in care of KKAJ LLP Telephone no. (661) 705-4222			

Located at **27200 TOURNEY ROAD STE 475 VALENCIA CA** ZIP+4 **91355**

15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ☐ and enter the amount of tax-exempt interest received or accrued during the year 15		
16	At any time during calendar year 2019, 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?	16	Yes No
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶			

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
1a	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? ☒ Yes ☐ No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☒ Yes ☐ No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ 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)? ☐ Yes ☒ 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.) ☐ Yes ☒ 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 ☐	1b	No
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 2019? ☐	1c	No
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 2019, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2019? ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
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.) ☐	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2019 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 2019.) ☐	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	No
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 2019?	4b	No

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

5a	During the year did the foundation pay or incur any amount to:		Yes	No
(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 4945(d)(4)(A)? 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		5b	
	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? If "Yes," attach the statement required by Regulations section 53.4945–5(d).	☐ Yes ☐ No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No	6b	No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No		7b	
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?			
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?	☐ Yes ☒ No		

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
MARK BRADFORD 3401 W 43RD PL LOS ANGELES, CA 90008	CHIEF EXECUTIVE OFFICER 1.00	0	0	0
ALLAN DICASTRO 3401 W 43RD PL LOS ANGELES, CA 90008	CHIEF FINANCIAL OFFICER 25.00	0	0	0
EILEEN HARRIS NORTON 3401 W 43RD PL LOS ANGELES, CA 90008	DIRECTOR 1.00	0	0	0
SOPHIA BELSHEIM 3401 W 43RD PL LOS ANGELES, CA 90008	SECRETARY 40.00	99,382	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				
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 + PRACTICE'S MISSION IS TO SUPPORT THE NEEDS OF ITS LOCAL FOSTER YOUTH AND PROVIDE ITS COMMUNITY WITH FREE ACCESS TO MUSEUM-CURATED CONTEMPORARY ART. MANAGEMENT AND GENERAL ACTIVITIES INCLUDE THOSE THAT PROVIDE GOVERNANCE, OVERSIGHT, BUSINESS MANAGEMENT, FINANCIAL RECORD KEEPING, BUDGETING, LEGAL SERVICES, HUMAN RESOURCE MANAGEMENT, AND SIMILAR ACTIVITIES THAT ENSURE AN ADEQUATE WORKING ENVIRONMENT AND AN EQUITABLE EMPLOYMENT PROGRAM.	213,974
2 PUBLIC ENGAGEMENT - ART + PRACTICE, IN CONJUNCTION WITH MUSEUM-INSTITUTIONS, ORGANIZES ART EXHIBITIONS AND PUBLIC PROGRAMS FOR THE PUBLIC AT NO CHARGE. THESE PROGRAMS INCLUDED INDIVIDUAL ARTISTS' TALKS AND PANEL DISCUSSIONS.	510,152
3 FOSTER YOUTH - ART + PRACTICE SUPPORTS THE NEEDS OF ITS LOCAL FOSTER YOUTH THROUGH ITS COLLABORATIONS WITH NONPROFIT FOSTER YOUTH SOCIAL SERVICES PROVIDER FIRST PLACE FOR YOUTH. FOSTER YOUTH RECEIVED JOB TRAINING, HOUSING SERVICES, AND EDUCATION SUPPORT.	277,727
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	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ►	0

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.	1a	16,013,204
b	Average of monthly cash balances.	1b	9,515,744
c	Fair market value of all other assets (see instructions).	1c	2,080
d	Total (add lines 1a, b, and c).	1d	25,531,028
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	25,531,028
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	382,965
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	25,148,063
6	Minimum investment return. Enter 5% of line 5.	6	1,257,403

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	
2a	Tax on investment income for 2019 from Part VI, line 5.	2a	
b	Income tax for 2019. (This does not include the tax from Part VI.).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
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	

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.	1a	1,025,268
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,025,268
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,025,268

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.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only.				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2019:				
a From 2014.				
b From 2015.				
c From 2016.				
d From 2017.				
e From 2018.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ _____				
a Applied to 2018, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2019 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2019. (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b.				
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.				
d Subtract line 6c from line 6b. Taxable amount—see instructions.				
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount—see instructions.				
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020.				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a.				
10 Analysis of line 9:				
a Excess from 2015.				
b Excess from 2016.				
c Excess from 2017.				
d Excess from 2018.				
e Excess from 2019.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling. **2014-03-01**

b Check box to indicate whether the organization is a private operating foundation described in section ☒ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year				(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	226,784	12,461	5,185	0	244,430
b 85% of line 2a	192,766	10,592	4,407	0	207,766
c Qualifying distributions from Part XII, line 4 for each year listed	1,025,268	839,267	745,508	664,636	3,274,679
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0	0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.	1,025,268	839,267	745,508	664,636	3,274,679
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.	838,269	580,673	293,259	211,436	1,923,637
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

Part XV

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

ALLAN DICASTRO
3401 W 43RD PL
LOS ANGELES, CA 90008
(323) 630-3907
ALLAN@ARTANDPRACTICE.ORG

b The form in which applications should be submitted and information and materials they should include:

PLEASE CONTACT ORGANIZATION FOR MORE DETAILS.

c Any submission deadlines:

PLEASE CONTACT ORGANIZATION FOR MORE DETAILS.

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

PLEASE CONTACT ORGANIZATION FOR MORE DETAILS.

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 <i>Paid during the year</i> FIRST PLACE FOR YOUTH 4337 LEIMERT BOULEVARD LOS ANGELES, CA 90008	NONE	NC	TO SUPPORT THE ART + PRACTICE SCHOLARS PROGRAM AS DESCRIBED IN FIRST PLACE FOR YOUTH'S PROPOSAL	100,000
Total				3a 100,000
b <i>Approved for future payment</i> FIRST PLACE FOR YOUTH 4337 LEIMERT BOULEVARD LOS ANGELES, CA 90008	NONE	NC	TO SUPPORT THE ART + PRACTICE SCHOLARS PROGRAM AS DESCRIBED IN FIRST PLACE FOR YOUTH'S PROPOSAL	140,000
Total				3b 140,000

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) Exclusion code	(d) Amount	
Enter gross amounts unless otherwise indicated.				
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	130,929	
4 Dividends and interest from securities. . . .				
		14	96,853	
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				
9 Net income or (loss) from special events:				
10 Gross profit or (loss) from sales of inventory				
11 Other revenue: a _____				
b _____				
c _____				
d _____				
e _____				
12 Subtotal. Add columns (b), (d), and (e).				
	0		227,782	0
13 Total. Add line 12, columns (b), (d), and (e). 13 227,782				

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of:				
(1) Cash.		1a(1)		No
(2) Other assets.		1a(2)		No
b Other transactions:				
(1) Sales of assets to a noncharitable exempt organization.		1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.		1b(2)		No
(3) Rental of facilities, equipment, or other assets.		1b(3)		No
(4) Reimbursement arrangements.		1b(4)		No
(5) Loans or loan guarantees.		1b(5)		No
(6) Performance of services or membership or fundraising solicitations.		1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.		1c		No
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.				

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.		
	*****	2020-11-04	*****
	_____ Signature of officer or trustee	_____ Date	_____ Title

May the IRS discuss this return with the preparer shown below
 (see instr.) ☒ **Yes** ☐ **No**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
	THOMAS E ENGMAN		2020-11-04		P00043817
	Firm's name ▶ KKAJ LLP				Firm's EIN ▶ 46-3462919
	Firm's address ▶ 27200 TOURNEY ROAD STE 475 VALENCIA, CA 91355				Phone no. (661) 705-4222

TY 2019 Accounting Fees Schedule**Name:** ART & PRACTICE**EIN:** 46-1471404

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	69,928	0	0	73,689

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2019 Depreciation Schedule

Name: ART & PRACTICE

EIN: 46-1471404

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
COMPUTER EQUIPMENT	2013-07-01	1,964	1,964	200DB	5.000000000000	0	0	0	
CAMERA EQUIPMENT	2014-09-29	36,877	31,546	200DB	5.000000000000	5,330	0	0	
MACBOOK DESKTOP	2014-01-13	1,807	1,794	200DB	5.000000000000	12	0	0	
MACBOOK DESKTOP	2014-01-13	1,807	1,794	200DB	5.000000000000	12	0	0	
COMPUTER EQUIPMENT	2014-08-06	3,148	2,907	200DB	5.000000000000	241	0	0	
FURNITURE	2014-07-31	6,108	3,947	200DB	7.000000000000	872	0	0	
LEASEHOLD IMPROVEMENTS	2014-12-29	206,642	95,683	SL	39.000000000000	22,058	0	0	
COMPUTER EQUIPMENT	2015-09-30	32,032	20,542	200DB	5.000000000000	6,405	0	0	
FURNITURE BAR STOOLS	2015-02-17	517	289	200DB	7.000000000000	74	0	0	
FURNITURE BOOKCASES	2015-06-02	2,724	1,394	200DB	7.000000000000	389	0	0	
FURNITURE FOLDING CHAIRS	2015-09-18	1,345	625	200DB	7.000000000000	192	0	0	
FURNITURE VISUAL EQUIPMENT	2015-10-26	21,210	9,828	200DB	5.000000000000	3,030	0	0	
SECURITY EQUIPMENT	2015-11-07	3,720	1,683	200DB	7.000000000000	531	0	0	
LEASEHOLD IMPROVEMENTS	2015-06-30	126,981	53,786	SL	39.000000000000	14,562	0	0	
LEASEHOLD IMPROVEMENTS	2015-10-31	156,049	61,104	SL	39.000000000000	18,907	0	0	
SAMSUNG LED TV	2016-09-27	2,171	701	200DB	5.000000000000	310	0	0	
COMPUTER EQUIPMENT MAC MINIS	2016-08-24	3,050	1,435	200DB	5.000000000000	610	0	0	
FURNITURE CLOCK	2016-09-08	2,607	863	200DB	5.000000000000	372	0	0	
COMPUTER SOFTWARE	2016-09-27	18,464	8,464	200DB	3.000000000000	3,694	0	0	
FURNITURE	2016-10-07	65,999	21,553	200DB	7.000000000000	9,428	0	0	

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
FURNITURE DRAPERY	2016-10-24	17,227	5,546	200DB	7.000000000000	2,371	0	0	
CAMERA EQUIPMENT (COMPUTER)	2016-09-16	27,798	12,742	200DB	7.000000000000	5,560	0	0	
LEASEHOLD IMPROVEMENTS	2016-04-06	10,295	3,548	SL	39.000000000000	1,345	0	0	
SAMSUNG REFRIGERATOR	2016-07-05	2,328	829	200DB	7.000000000000	332	0	0	
LEASEHOLD IMPROVEMENTS STAIRCASE	2016-02-19	7,600	2,704	SL	39.000000000000	976	0	0	
DISHWASHER	2016-09-23	1,106	359	200DB	7.000000000000	158	0	0	
LEASEHOLD IMPROVEMENTS AWNING	2016-10-28	3,066	927	SL	39.000000000000	429	0	0	
COMPUTER EQUIPMENT	2016-12-28	20,614	8,246	200DB	5.000000000000	4,122	0	0	
EXHIBITION GALLERY DESK	2017-04-16	3,990	974	200DB	7.000000000000	570	0	0	
BOOKSTORE CABINET	2017-07-05	2,500	536	200DB	7.000000000000	357	0	0	
TELEPHONE EQUIPMENT	2018-09-13	3,285	139	200DB	5.000000000000	469	0	0	
COMPUTER EQUIPMENT	2019-05-03	7,488		200DB	5.000000000000	998	0	998	

TY 2019 Investments Government Obligations Schedule**Name:** ART & PRACTICE**EIN:** 46-1471404**US Government Securities - End
of Year Book Value:**

23,237,667

**US Government Securities - End
of Year Fair Market Value:**

23,237,667

**State & Local Government
Securities - End of Year Book
Value:**

0

**State & Local Government
Securities - End of Year Fair
Market Value:**

0

TY 2019 Land, Etc. Schedule

Name: ART & PRACTICE

EIN: 46-1471404

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
COMPUTER EQUIPMENT	1,964	1,964	0	
CAMERA EQUIPMENT	36,877	36,876	1	
MACBOOK DESKTOP	1,807	1,806	1	
MACBOOK DESKTOP	1,807	1,806	1	
COMPUTER EQUIPMENT	3,148	3,148	0	
FURNITURE	6,108	4,819	1,289	
LEASEHOLD IMPROVEMENTS	206,642	117,741	88,901	
COMPUTER EQUIPMENT	32,032	26,947	5,085	
FURNITURE BAR STOOLS	517	363	154	
FURNITURE BOOKCASES	2,724	1,783	941	
FURNITURE FOLDING CHAIRS	1,345	817	528	
FURNITURE VISUAL EQUIPMENT	21,210	12,858	8,352	
SECURITY EQUIPMENT	3,720	2,214	1,506	
LEASEHOLD IMPROVEMENTS	126,981	68,348	58,633	
LEASEHOLD IMPROVEMENTS	156,049	80,011	76,038	
SAMSUNG LED TV	2,171	1,011	1,160	
COMPUTER EQUIPMENT MAC MINIS	3,050	2,045	1,005	
FURNITURE CLOCK	2,607	1,235	1,372	
COMPUTER SOFTWARE	18,464	12,158	6,306	
FURNITURE	65,999	30,981	35,018	
FURNITURE DRAPERY	17,227	7,917	9,310	
CAMERA EQUIPMENT (COMPUTER)	27,798	18,302	9,496	
LEASEHOLD IMPROVEMENTS	10,295	4,893	5,402	
SAMSUNG REFRIGERATOR	2,328	1,161	1,167	
LEASEHOLD IMPROVEMENTS STAIRCASE	7,600	3,680	3,920	
DISHWASHER	1,106	517	589	
LEASEHOLD IMPROVEMENTS AWNING	3,066	1,356	1,710	
WEBSITE	18,535	18,535	0	
COMPUTER EQUIPMENT	20,614	12,368	8,246	
EXHIBITION GALLERY DESK	3,990	1,544	2,446	

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BOOKSTORE CABINET	2,500	893	1,607	
TELEPHONE EQUIPMENT	3,285	608	2,677	
COMPUTER EQUIPMENT	7,488	998	6,490	

TY 2019 Legal Fees Schedule**Name:** ART & PRACTICE**EIN:** 46-1471404

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	29,923	0	0	32,370

TY 2019 Other Assets Schedule**Name:** ART & PRACTICE**EIN:** 46-1471404**Other Assets Schedule**

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
UTILITY DEPOSIT	4,780	2,080	2,080
PREPAID EXPENSES	23,730	29,660	29,660

TY 2019 Other Expenses Schedule**Name:** ART & PRACTICE**EIN:** 46-1471404**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK FEES	1,814	0	0	1,874
TRAVEL	15,906	0	0	15,906
PRINTING	52,000	0	0	68,285
OFFICE SUPPLIES	3,643	0	0	4,865
INSURANCE	18,197	0	0	16,586
WEBSITE & MARKETING	61,599	0	0	62,947
COMPUTER EXPENSES	8,391	0	0	8,391
DUES & SUBSCRIPTIONS	14,797	0	0	15,505
PARKING EXPENSE	8	0	0	8
EQUIPMENT LEASE	800	0	0	800

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INTERNET	17,843	0	0	18,204
INSURANCE - HEALTH	11,504	0	0	11,195
INSURANCE - WORKERS COMP	6,783	0	0	6,783
PAYROLL PROCESSING	109	0	0	109
STAFF TRAINING	1,487	0	0	1,487
POSTAGE & DELIVERY	13,593	0	0	14,683
REPAIRS & MAINTENANCE	9,175	0	0	9,489
ARTIST STIPEND	20,975	0	0	20,975
PER DIEM	740	0	0	716
MATERIALS	19,982	0	0	19,982

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SECURITY	94,649	0	0	88,629
TELEPHONE	4,834	0	0	4,745
UTILITIES	14,689	0	0	14,689
PRESENTATION FEES	9,000	0	0	9,000
HONORARIUMS	900	0	0	450
INVESTMENT FEES	32,512	0	0	0

TY 2019 Other Increases Schedule

Name: ART & PRACTICE

EIN: 46-1471404

Description	Amount
UNREALIZED GAIN ON INVESTMENTS	52,699

TY 2019 Other Professional Fees Schedule**Name:** ART & PRACTICE**EIN:** 46-1471404

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OUTSIDE SERVICES	31,949	0	0	30,674
CONSULTING	7,059	0	0	7,100

**TY 2019 Substantial Contributors
Schedule****Name:** ART & PRACTICE**EIN:** 46-1471404**Name****Address**

ALLAN DICASTRO

3401 W 43RD PL
LOS ANGELES, CA 90008

TY 2019 Taxes Schedule**Name:** ART & PRACTICE**EIN:** 46-1471404

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAXES	900	0	0	926

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
		2019
Name of the organization ART & PRACTICE		Employer identification number 46-1471404

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 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, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
ART & PRACTICE

Employer identification number

46-1471404

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
—	See Additional Data Table _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution.)
—	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution.)
—	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution.)
—	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution.)
—	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution.)
—	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution.)
—	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution.)
—	_____ _____ _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution.)

Name of organization ART & PRACTICE	Employer identification number 46-1471404
--	--

Part II Noncash Property			
(a) No. from Part I	(b) Description of noncash property given (see instructions). Use duplicate copies of Part II if additional space is needed.	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Name of organization ART & PRACTICE	Employer identification number 46-1471404
--	--

Part III	Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____ Use duplicate copies of Part III if additional space is needed.
-----------------	---

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

Additional Data

Software ID:
Software Version:
EIN: 46-1471404
Name: ART & PRACTICE

Form 990 Schedule B, Part I - Contributors (see Instructions) Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	ALLAN DICASTRO	\$ 3,099,045	Person ☒
	3401 W 43RD PL		Payroll ☐
	LOS ANGELES, CA 90008		Noncash ☐ (Complete Part II for noncash contribution.)
<u>2</u>	EILEEN NORTON	\$ 10,000	Person ☒
	3401 W 43RD PL		Payroll ☐
	LOS ANGELES, CA 90008		Noncash ☐ (Complete Part II for noncash contribution.)
<u>3</u>	DAMIAN DELAHUNTY	\$ 15,000	Person ☒
	3401 W 43RD PL		Payroll ☐
	LOS ANGELES, CA 90008		Noncash ☐ (Complete Part II for noncash contribution.)
<u>4</u>	PAMELA JOYNER	\$ 10,000	Person ☒
	18 PRESIDIO TERRACE		Payroll ☐
	SAN FRANCISCO, CA 94118		Noncash ☐ (Complete Part II for noncash contribution.)
<u>5</u>	ARIEL Z EMANUEL LIVING TRUST	\$ 10,000	Person ☒
	3401 W 43RD PL		Payroll ☐
	LOS ANGELES, CA 90008		Noncash ☐ (Complete Part II for noncash contribution.)
<u>6</u>	WILLIAM KECK JR FOUNDATION	\$ 10,000	Person ☒
	515 SOUTH FLOWER ST SUITE 800		Payroll ☐
	LOS ANGELES, CA 90071		Noncash ☐ (Complete Part II for noncash contribution.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>7</u>	DREAM FUND	\$ 140,000	Person ☒
	PO BOX 1533		Payroll ☐
	COPPELL, TX 75019		Noncash ☐ (Complete Part II for noncash contribution.)
<u>8</u>	GABRIEL AND DEBORAH BRENER	\$ 10,000	Person ☒
	3401 W 43RD PL		Payroll ☐
	LOS ANGELES, CA 90008		Noncash ☐ (Complete Part II for noncash contribution.)
<u>9</u>	MAFIAPAPERS	\$ 200,000	Person ☒
	PO BOX 514718		Payroll ☐
	LOS ANGELES, CA 90051		Noncash ☐ (Complete Part II for noncash contribution.)
<u>10</u>	THE BROAD ART FOUNDATION	\$ 50,000	Person ☒
	221 S GRAND AVE		Payroll ☐
	LOS ANGELES, CA 90012		Noncash ☐ (Complete Part II for noncash contribution.)
<u>11</u>	UCLA DONOR ADVISED FUND	\$ 150,000	Person ☒
	10920 WILSHIRE BLVD		Payroll ☐
	LOS ANGELES, CA 90024		Noncash ☐ (Complete Part II for noncash contribution.)
<u>12</u>	WILLIAM PITT	\$ 20,000	Person ☒
	3401 W 43RD PL		Payroll ☐
	LOS ANGELES, CA 90008		Noncash ☐ (Complete Part II for noncash contribution.)