

A MODEST OCCUPATION



A MODEST OCCUPATION

CURATED BY
ABIGAIL SATINSKY
threewalls

Economics, which Lord Keynes had hoped would settle down as a modest occupation similar to dentistry, suddenly becomes the most important subject of all.

- EF Schumacher

Artists and other creative people who organize their lives around the arts have long dealt with the problem, question, and opportunity of money (or lack thereof) in myriad ways by invoking the very same resourcefulness they've applied to making art. They have formed cooperative living and studio arrangements, started their own businesses, become grant-writing virtuosi, begged, stolen, borrowed, and even invented their own currencies. Thinking about one's own artistic practice as a small business is even more urgent in today's economy where there are few public arguments for governmental funding for the arts beyond economic revitalization (as seen in the NEA "Art Works" slogan) at the same time that private giving is on the upswing via sites like Kickstarter or Indiegogo.

There is now a network of artist-driven small businesses that commission works specifically

for subscribers, using the models of Community Supported Agriculture or magazine subscriptions. Some are incorporated into non-profits; others are stand-alone businesses for independent artists. Consumers often buy these works sight unseen based on an affinity with the spirit of the business or name recognition of the artists involved. But what about the art? How do we look at artworks made with the consumer in mind? Featuring works from art subscriptions across the country, this exhibition is an opportunity to look at these works as more than the byproducts of inventive business models. When viewed collectively, they evoke both the spirit of their distribution method and the art behind the network. This publication is a way to see the back-end; a behind the scenes view as to how these projects come to fruition.

**Abigail Satinsky is Program Director at threewalls in Chicago and a member of InCUBATE, a research group dedicated to art economies. threewalls is a 501c3 organization providing resources to contemporary artists living and working in Cook County and region through exhibitions, grants, residencies and commissions.
three-walls.org**

Being good in
business is the
most fascinating
kind of art.

Making money
is art and
working is art
and good business
is the best art.

—Andy Warhol

A MODEST OCCUPATION
BY JAMES McANALLY
/ THE LUMINARY CENTER
FOR THE ARTS

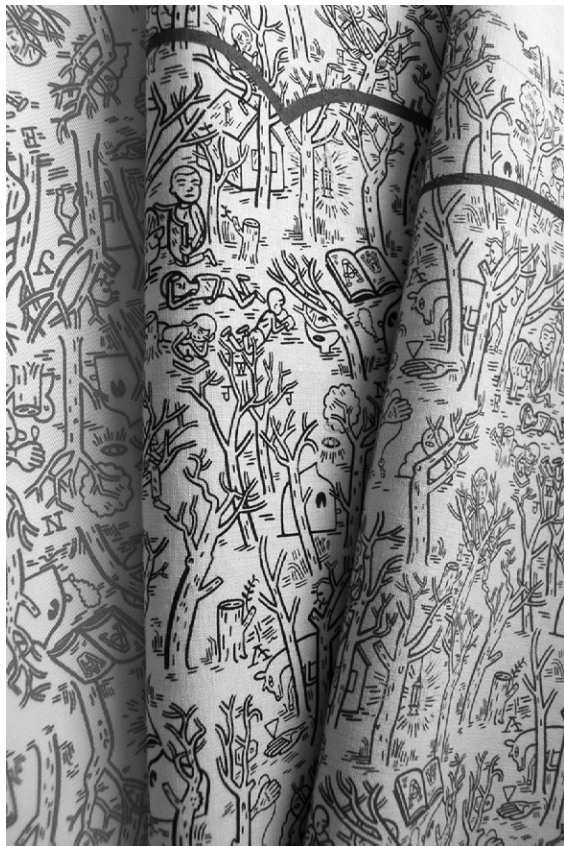
Throughout 2012 and 2013, The Luminary has engaged in a season-long series of exhibitions focused around the ways that artists and alternative spaces sustain their practice in times of social and economic uncertainty. Entitled *How to Build a World That Won't Fall Apart*, the series is an exercise in defining one's terms, in creating capacities, in initiating a form of bottom-up world-building. The series is the product of an institution examining itself, an exploration of the role of alternative spaces within a broader ecosystem, and the collective identity that arises through collaboration. *A modest occupation* inhabits several of these reflexivities, defining a moment of proliferation in art subscription services across the country and examining artist-initiated action through the contexts of circulation and commerce, seriality and modes of survival.

The current mode of Community Supported Art and multiples-as-magazines echoes previous historical moments in which numerous artists and collectives explored the destabilization of control through alternate forms of distribution. However, a pragmatism has emerged that is unique — art as a cottage industry. In the shadow of self-starter entrepreneurs and in dialogue with micro- and crowdfunding, the market has emerged as a medium and these projects explore what, if any, form of the market may sustain artists. As in the agricultural model that gave rise to CSA's, these projects attempt to redefine sustainability and health through a shift in distribution. Today, destabilization and precarity are a given; these projects and others like them are attempting to discover what paths this radical instability opens. We know what art is for economists, but what is economics for an artist?

James McAnally is the Co-Director of The Luminary Center for the Arts and Executive Editor of Temporary Art Review. The Luminary is an artist-run resourcing institution that seeks to provide meaningful support to emerging artists, audiences and appreciators in the St. Louis area.

theluminaryarts.com

A MODEST OCCUPATION PROFILES



Jason Jägel edition. Courtesy Alula Editions

NAME: ALULA EDITIONS
LOCATION: SAN FRANCISCO
OPERATING: 2010-2012
NO. OF ARTISTS WORKED WITH: 4 EDITIONS TOTAL
URL: ALULAEDITIONS.COM

Helena Keefe and Amber Cady started Alula Editions as a way to bring patterned textiles and contemporary art together in the form of a limited edition multiple. We love it when fabric secretly holds a story, like the bedspread made for the set of *Melrose Place* by Mel Chin and the Gala Committee, whose pattern made from images of condoms subtly defied FCC regulations. Repeat patterns have a rich history from French toile to Japanese sashiko which we hope the artists we work with will be as excited about exploring as we are. Artists worked with: Jason Jägel, Allison Smith, Amy Franceschini, Sarah Magenheimer and over 50 hikers who drew plants in the Marin Headlands.

INCOME

	Amount	
Southern Exposure		
Alternative Exposure Grant	\$ 3000	
Subscription Sales	\$ 7600	
Other Sales	\$ 350	
<hr/>		
Total Income	\$ 10,950	

EXPENSES

	Amount	Portion Supported by Alt Ex Grant
Artists' Fees	\$ 1500	\$1500
Equipment/Start Up Expenses	\$ 4300	\$1500
Materials	\$ 3765	
Shipping	\$ 390	
Events	\$ 500	
<hr/>		
Total Expenses	\$ 10,455	

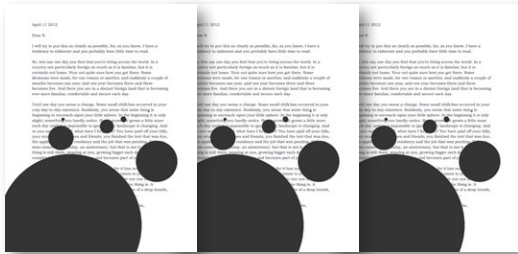
The project has been very well received and we are delighted to have a subscriber base of 38 individuals from the Bay Area as well as New York, Los Angeles, Australia, and the UK. Funds from the Alternative Exposure Grant from Southern Exposure allowed us to pay for start up expenses such as equipment and marketing, as well as our first artist's stipend as we began to build our subscriber base. After this initial infusion of capital the project was able to bring in enough money to be self sustaining. The income generated by sales allowed us to pay the artists' stipends and cover basic costs, however we have opted to donate our own time and labor in order to be able to produce the editions using high quality materials while keeping the cost of a subscription relatively low and affordable.

NAME: ART PRACTICAL MAIL ART SUBSCRIPTION
LOCATION: SAN FRANCISCO BAY AREA
OPERATING: MARCH 2012 - PRESENT
NO. OF ARTISTS WORKED WITH: FOUR TO DATE;
SIX TOTAL
URL: ARTPRACTICAL.COM

We marked the publication of our fiftieth issue in January 2012 with the thematic issue "Printed Matter," which is an inquiry into *Art Practical's* debt to print culture and print publications. To engage directly with the issue's material-culture subject matter, Catherine McChrystal, the guest editor, turned to the history of Mail Art, inspired by the concept that correspondence between individuals could also manifest as a network of communication, demonstrate a self-directed means of exchange, and utilize a democratic form of access, not unlike online publishing.

Liz Glass, the project curator, invited our readers to subscribe to our Mail Art series, in which six artists—Anthony Discenza, Alicia Escott, Anthony Marcellini, Colter Jacobsen, Martha Rosler, and Allison Smith—would create a piece of correspondence as art in response to something they found in our archives.

Subscribers receive a piece of correspondence from each artist, who has produced an edited work that fits into a 9x12 inch envelope. The envelope contains the correspondence, a copy of the referenced article, and a self-addressed postcard so that they can reply in turn.



Anthony Marcellini edition. Courtesy Art Practical

In creating a mail art subscription in conjunction with “Printed Matter,” we wanted to encourage our readers to think about the value that exists in both the undifferentiated and ready access to information, ideas, and archives that online publishing grants, and the intimacy of a hand-addressed envelope intended for a single individual.

The contributing artists fit into one or more of the following categories: text is a significant aspect of their artistic practice; they are based in the Bay Area; and/or their work had been the subject of an article in *Art Practical*. Each edition numbers 100; there are just over sixty subscribers. The paid subscriptions cover our production and mailing costs and artist honoraria. The remaining works will become available individually once the subscription has been completed.

The most interesting aspect of the project is the article(s) that an artist responds to. For example, Colter Jacobsen used the source material for a painting that was reviewed in an early issue to create his collages, while Anthony Discenza compiled excerpts from numerous articles to create an absurd review of a work that couldn’t possibly exist. The most arduous part of the process is assembling each envelope and hand addressing them, but that also provides us with a moment to think about some of our readers as individuals. As of February 2013, there are still two editions remaining: Allison Smith and Martha Rosler.

NAME: COMMUNITY SUPPORTED ART CHICAGO
LOCATION: CHICAGO
OPERATING: SPRING 2011 - PRESENT
NO. OF ARTISTS WORKED WITH: 28
URL: COMMUNITYSUPPORTEDARTCHICAGO.COM

Community-Supported Art Chicago is a yearly art subscription service of locally produced art. Much like Community Supported Agriculture, CSA Chicago asks shareholders to invest directly in the arts community with a “buy local” mentality. The program offers a reasonably priced way to support Chicago and regional artists and receive limited edition contemporary artist projects in return. CSA Chicago is curated by threewalls and our primary selection criteria is to select a range of emerging to mid-career artists who have an exhibition history that is national and international and participate in the regional arts ecosystem, but don’t have an extensive local collector base.



“...The CSA’s approach reveals what a uniformly retail model (and increasingly, a chain-retail or multinational conglomerate model) the art world is... And shows the alternative kinds of models that could take its place.”

– The Huffington Post

Our goals are twofold: One is to support artists directly with commissioning fees and new audiences for their work, the other is to develop a new fundraising tool for threewalls so we can keep doing the work we do. Most small to mid-sized visual arts nonprofits have a pretty precarious financial existence and many fundraise by asking artists to donate work for auction, which threewalls does as well. And those artists participate for a number of reasons; they want to support the nonprofit or they know that collectors frequent auctions, but they usually do not get compensated directly in the process. This structure for fundraising works but can stretch both artists and organizations thin. And so in looking for more ways to move our organization and our community towards sustainability, we’re trying out a model that hopefully could operate in addition to those other fundraising strategies wherein artists are compensated in the creation of new work and we get to educate a larger public as to how to support a local institution.

NAME: COMMUNITY SUPPORTED ART TWIN CITIES
LOCATION: MINNEAPOLIS-ST. PAUL
OPERATING: SINCE SUMMER 2010
NO. OF ARTISTS WORKED WITH: 54
URL:
SPRINGBOARDFORTHEARTS.ORG/COMMUNITY-SUPPORTED-ART-CSA
MNARTISTS.ORG

In 2010, mnartists.org and Springboard for the Arts created the Community Supported Art program in Minneapolis-St. Paul, Minnesota. Modeled on community supported agriculture programs, CSA brings together local art, artists, and collectors through a new model of art support and distribution. The program not only supports artists in the creation of new work, but also establishes direct, one-on-one relationships between the artists and local collectors and patrons, both new and established.



Springboard and mnartists.org's hope for the program was not only to run it successfully locally, but also to build a network of communities experimenting with the CSA model, so that we can continue to learn from each other. In 2011, we put together a compendium of everything we'd learned in the process, and made it publicly available to anyone that wanted it. Groups all over the U.S. – from large arts organizations and museum to individual gallerists, curators and artists, from the Pacific Northwest to rural New England and many places in-between – have taken our original formula as a starting point and recreated it in so many unique ways to meet the needs of their own communities. We've kept in touch with most of these groups over the past few years, and have enjoyed hearing how they've made the program happen where they are. We've learned a lot ourselves.

NAME: COMMUNITY SUPPORTED ART BY
GRIZZLY GRIZZLY AND TIGER STRIKES ASTEROID
LOCATION: PHILADELPHIA
OPERATING: ONE YEAR
NO. OF ARTISTS WORKED WITH: 9
URL: CSARTPHILLY.COM

Artist-run galleries Grizzly Grizzly and Tiger Strikes Asteroid collaborated to create one of Philadelphia's inaugural Community Supported Art programs in 2012. The selected artists were: Sarah Kate Burgess, Anda Dubinskis, Jacob Feige, Sarah Gamble, Brian Giniewski, Ivanco Talevski, Brent Wahl, Douglas Witmer, and Linda Yun.

We chose talented artists whose diverse processes expanded the CSA model. Many of the works were created in series, making each individual share unique. Through various forms of programming, our CSA created added value to the project –for the artists, the shareholders, and ourselves as administrators.

Support, interest, enthusiasm from the community has been overwhelming.



Grizzly Grizzly and Tiger Strikes Asteroid were pleased to present one of Philadelphia's inaugural Community Supported Art programs in 2012. The selected artists – Sarah Kate Burgess, Anda Dubinskis, Jacob Feige, Sarah Gamble, Brian Giniewski, Ivanco Talevski, Brent Wahl, Douglas Witmer, and Linda Yun – made amazing work.

Everyone in Grizzly Grizzly and Tiger Strikes Asteroid is a practicing artist. Programs like the CSA serve as an extension to our own practices – employing creative problem-solving strategies that we use in our respective studios. We used these skills to implement the program over the course of the year.

Our CSA program diverted a bit from Springboard's Replication Kit. We charged a little more for our shares, but artists received nearly double the honorarium. Instead of using an outside nominating panel, we selected artists on our own. CSA artists created nine additional shares to exchange with one another to participate fully in the process.

As artist collectives, we believe in creative programming that we can do because we are artists rather than to repeat what goes on in museums or galleries. The support, interest, and enthusiasm that we have received prove that Philadelphia is a city where innovative ideas like the CSA can flourish.

NAME: THE DROP
LOCATION: NEW ORLEANS
OPERATING: SINCE AUGUST, 2012
NO. OF ARTISTS WORKED WITH: 9
URL: THEDROPNOLA.COM

THE DROP is New Orleans' first community-supported arts program offering direct support to artists and a new way for the public to easily start collecting art. THE DROP works with three local artists every other month to create limited editions, multiples, and original works of art. The program encourages collecting practices locally by making the purchase of art easy, accessible, and affordable, while promoting local artists nationwide. THE DROP is a revenue-generating model that provides support for local artists, producers, administrators, and ongoing non-profit programming, such as Pelican Bomb—New Orleans' only arts writing and criticism publication.



Hannah Chalew, Marais Canopy, 2012.
Courtesy the artist and THE DROP, New Orleans

Every two months, THE DROP commissions three New Orleans-based artists to each create 100 prints, multiples, or unique works. The resulting works are organized into 150 subscriptions that can be sold locally and nationally. The subscriptions are tiered: box one includes one artwork for \$80 (50 available); box two includes a selection of two artworks for \$150 (50 available); and box three includes all three works for \$200 (50 available).

Though boxes are available online for delivery to national subscribers, local subscribers have the opportunity to pick up their boxes every other month during THE DROP pick-up events. Pick-up events consist of panels, artist's talks, DJs, screenings, and performances, providing a regular, enriching outlet for community engagement with the arts. While free and open to the public, these events are designed specifically to enhance understanding and appreciation of the works inside the box.

NAME: THE PRESENT GROUP
LOCATION: OAKLAND, CA
OPERATING: 6.5 YEARS
NO. OF ARTISTS WORKED WITH: 161
URL: THEPRESENTGROUP.COM

The Present Group is an arts based think tank and creative studio whose projects focus on leveraging new technologies in support of the arts and finding new ways to fund and distribute artists projects. From 2006 - 2012 The Present Group's Art Subscription Project enabled a community of subscribers to fund contemporary artists projects and receive limited edition artwork in return. Annual subscribers received 3 or 4 signed and numbered limited edition works by different contemporary artists, along with audio or video artist interviews and critical essays giving context to each edition.



Our Art Subscription was grounded in an utopian vision of how culture could be created and distributed. We wanted to take away the intimidation factor of the museum/gallery setting and to empower people to handle artwork, live with it, own it, and discover and learn about works and artists one piece at a time over the course of months, not minutes. Our price was intentionally low in the hopes that we could attract a wider group of subscribers and cultivate a new group of collectors that didn't normally operate in the art world.

As with many utopian visions, our unwavering commitment to this ideal led to the unsustainability of the project. To succeed financially, our project need a certain scale that we were never able to achieve; we never even made our worst case scenario business plan numbers. The subscription model, however, is thriving. The range of projects and collective contribution that the model brings to advancing culture, funding artist projects, and engaging new or existing audiences is gratifying. We have no regrets and consider those years our grad school, a grad school that took six years and only cost \$12,387.90 for two people.

NAME: REGIONAL RELATIONSHIPS
LOCATION: CHICAGO AND URBANA, IL
OPERATING: SINCE 2010
NO. OF ARTISTS WORKED WITH: 4
URL: REGIONALRELATIONSHIPS.ORG

Regional Relationships commissions artists, scholars, writers and activists to create works that investigate the natural, industrial and cultural landscapes of a region. It is an invitation to see what we can learn—and learn what we can see—by juxtaposing spaces and narratives that are usually kept apart. Popular beliefs about human geography are composed of binary oppositions like “urban” and “rural” that naturalize synthetic borders and harden political boundaries. Applying a regional lens encourages us to think more expansively about the disparate geographies that might exist within the space of one small town or across continents and oceans.



Matthew Friday edition. Courtesy Regional Relationships.

Why the US Post Office is our architecture of choice.

There's a kind of banal magic in packaging something, putting it in a mailbox, and knowing that someone will receive it and open it somewhere on the other side. When our earlier considerations of starting a physical space led us to reconsidering what we wanted to do, and what we thought would be useful, the idea of bringing things and ideas to the people we wanted to talk with directly through the mail became very attractive. We thought, "What if we commission projects that we can get into people's hands?" Our first commission by artist Matthew Friday was a great way to initiate this, as there are so many levels of transformation condensed into his project—from the millennia of biological and geological activity that formed coal in the Appalachian region to the act of someone using neutralized acid mine drainage to draw a map—that it encourages an urgent reorientation in common understandings of time, space, and meaningful action. The projects that followed, by Claire Pentecost and Fereshteh Toosi/Neil Brideau, have added to that in extremely thoughtful ways, challenging assumptions about the difference between matter and knowledge, experience and myth.

NAME: SILVER GALLEON PRESS, BRANDON ALVENDIA
LOCATION: CHICAGO AND URBANA, IL
OPERATING: SINCE 2008
NO. OF ARTISTS WORKED WITH: OFFICIALLY OR UNOFFICIALLY
COLLABORATED WITH OVER 100 ARTISTS, THINKERS AND THE
PUBLIC WITH THE SILVER GALLEON
URL: SILVERGALLEONPRESS.NET ALVENDIA.NET

Silver Galleon Press is an art-publishing project focused on producing and distributing artist books and critical texts. Started as an on-demand press reprinting inexpensive pirated and open source texts, the project has branched out to produce collaborative artists' books and installations. In addition, the press has worked in a nomadic format creating platforms for generative onsite publishing and gallery installation pieces. In 2013 the press is planning experiments in electronic publishing through the launch of the website.



The Silver Galleon Press method of bookmaking is an economical and efficient process that can be learned by all. First, the captured PDF is minimally processed using the budget page-imposition software Cheap Imposter (OS X) to rearrange pages for printing. The PDF is then printed using generic printer ink, found online for as cheap as \$1.99 a cartridge (\$.01/page B+W). The pages are cut, folded and bound using common office supplies such as heavy-duty staples, two-hole brackets, and a wide variety of glue and tape (as in hot and duct, respectively). Covers are made from salvaged materials of all kinds (file folders, cardboard boxes, canvas, photo-backdrop paper, fabric, mass produced books, etc) manipulated with collage, paint and other mixed media. The whole operation can be reproduced anywhere and will adapt to exploit specific resources at any given venue/institution (ie. color copiers, interns, etc...) Finished titles are distributed freely, by barter or on a pay-what-you-wish basis (and often part of a larger sculptural installation.)

NAME: THE THING QUARTERLY
LOCATION: SAN FRANCISCO, CA
OPERATING: 5 YEARS
NO. OF ARTISTS WORKED WITH: 30+
URL: THETHINGQUARTERLY.COM

Jonh Herschend and Will Rogan conceived of this enterprise as graduate art students at UC Berkeley and started it in 2007 during a residency at Southern Exposure, a San Francisco nonprofit that supports emerging artists. Figuring we'd get 50 or 100 subscribers, we were surprised when we got 1,200. We now have about 500 in the wake of the economic crash.



*Wrapping party for Tucker Nichols’
Issue 3.5 (Beer Mats).
Courtesy The Thing Quarterly*

The first issue was a vinyl roll-up window shade by Miranda July. For Issue 2, Anne Walsh created a rubber doorstop with her childhood fan letter to tennis great Billie Jean King stamped onto it, a metaphor for keeping open the door that King opened for women. Starlee Kine’s Issue 10 was a cutting board with the text of a breakup letter lasered into it, intended for cutting onions, titled “Crying Instructions.” Our upcoming line-up is our strongest yet: David Shrigley’s issue will be released in March, followed by Tauba Auerbach, then Ben Marcus, and finally, in Winter 2013/2014, John Baldessari. We keep each issue a surprise until it is released to subscribers, so that they can enjoy a full reveal when it arrives in their mailbox.

All Ships Rise Together

**Art Subscription Resources and Listings
by Eleanor Hanson Wise, The Present Group**

Art Subscription Database

thepresentgroup.com/ArtSubscriptionDatabase

Compiled by The Present Group as they closed their subscription service, it is a listing and resource to learn about art subscriptions and art CSA's

Art CSA Map

goo.gl/maps/IFbQs

Compiled by Springboard for the Arts, they try to keep track of all the initiatives that they helped inspire or support in the art CSA model

CSA Replication Kits

springboardforthearts.org/community-supported-art-csa/replicate-csa-in-your-community

By Springboard for the Arts, whose CSA started running in 2010. "Our 45-page booklet will walk you step-by-step through the process of setting up a CSA program in your community, complete with logistical pointers, letter templates, partnership ideas, and lessons we've learned in running CSA in Minnesota."

Phone Book published by ThreeWalls

three-walls.org/programs/phonebook/

PHONEBOOK 3 is a directory of independent art spaces, programming, and projects throughout the United States and a collection of critical essays and practical information written by the people who run them.

Investigations and Thoughts on Alternative Arts Funding Models: Artist Run Spaces of the Future

applied-aesthetics.org/the-artist-run-space-of-the-future

By the Institute for Applied Aesthetics, a collection of resources, essays and ideas concerning the future of artist-run spaces and their evolving models of operation and connectivity.

Other Options: a show curated by InCUBATE

incubate-chicago.org/other-options

Other Options was a traveling exhibition/research project that went to five cities in 2007-2008. "We at InCUBATE believe that the spectrum by which artistic and cultural production can be organized goes far beyond the limitations currently set in place by the popularized and polarized models of for-profit and non-profit incorporation."

The Collective Foundation

collectivefoundation.org

The mission of this research & development organization was to propose and prototype an array of services for artists and arts organizations while investigating new resources and locating practical ways of reducing administration and overhead.

Artists in Business:

Artists' Magazines, An Alternative Space for Art
mitpress.mit.edu/books/artists-magazines

Introduction: artpractical.com/feature/introduction_from_artists_magazines

Gwen Allen gives us a historical perspective on art subscriptions of the 1960's through the 80's, the previous heyday of the form. "These publications, scores of which began—and more often than not ended—during this period, were driven not by profit motives but by an earnest and impassioned belief in the magazine's capacity to radicalize the reception of art."

What am I being Sold? An investigation of artists using business practices as their medium

culturehall.com/feature_issues.html?no=67

By Eleanor Hanson Wise and Oliver Wise: "We've chosen four artists who avoid explicit commentary on the market, but who instead utilize its structures as their medium. By placing a financial transaction at its core, their work exposes, complicates, and subverts its capitalist context."

Notes on an Alternative Economy

artpractical.com/feature/notes_on_alternative_autonomy/

By Christian Frock: "What are the active models of creative autonomy that work within the existing limitations of the system? How can I make the work that I want to make and still make a living?"

Research and Context: How the United States Funds the Arts

nea.gov/pub/how.pdf

This report provides a comprehensive overview of the diverse network of public and private funders that directly and indirectly support the arts in the U.S.

Statistics to start a conversation by Joseph del Pesco for State of the Arts

blog.thepresentgroup.com/2008/12/17/statistics-to-start-the-conversation

"If every artist in America's workforce banded together, their ranks would be double the size of the United States Army. More Americans identify their primary occupation as artist than as lawyer, doctor, police officer, or farm worker. Shouldn't artists have a voice as much as these and any other professions?"

PARALLEL

SCENES

Ryan Griffis and Sarah Ross, Regional Relationships

PARALLEL

Almost two years ago a business called Regional Relationships was formed. Our goal was to create a space for creative inquiry into regions—industrial hinterlands, small towns, and rural areas—in a time where so much literature focuses on humans moving to cities. Projects are developed in multiples and are mailed to subscribers both near and far. This was practical. We didn't need architecture and we knew there were aesthetic precedents—mail art, subscription services, etc. Mailing projects also reflected the dispersion of space and people that we were interested in reaching. Businesses were starting all around us. Artists were getting entrepreneurial.

There are several different kinds of business, each defining different forms of financial governance. Regional Relationships is known as a "general partnership," which simply means that there are no owners aside from those defined as partners and any and all profits or losses are the sole responsibility of those partners. We had no intention of making a profitable business, so why did we start one? The short story is that we wanted Regional Relationships to have some formal autonomy and financial separation from our other work as artists. We wanted to be able to legitimately accept money for subscriptions and pay for the production of works. Our plan was to break even, for the work merely to pay for itself.

2011 was the first tax year for Regional Relationships. We have always filed our own personal taxes, so we thought filing as a partnership couldn't be that difficult. After spending a couple of days following instructions that seemed to lead us from one form to another, and yet another, as if we were in some kind of bizarre, immersive roll playing game with no story,

we gave up and just mailed our best attempt to the IRS. Months later we received a notice from the IRS stating that we were being penalized for submitting an incomplete form, and neglecting previous notices. The previous notices were never received, as we had changed addresses and assumed that updating our personal address alone was sufficient. We were wrong. The penalty was more money than Regional Relationships had ever taken in. We were quickly realizing that we'd made a huge mistake. If we were operating as the "dark matter" that artist and historian of collective art practices Gregory Sholette has written about, we had inadvertently ended up on the wrong side of the IRS's physics, and, to the IRS, all matter, dark or otherwise, is just a number.

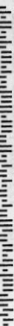
After a tense phone call describing our situation, we were told to send a formal letter explaining our case and that our fine might be forgiven. This time. What did we learn from this potentially expensive mistake? First, we learned why professional tax accountants exist. Second, we came to more clearly understand the differences between what success means for a business and what is required for Regional Relationships. Regional Relationships was created to support cultural artifacts that tell stories about territories and the relationships between them; we're trying to support and create work that offers other lenses for seeing the spaces around us. While we need to be able to support this objective, we have to rethink the material strategies that we rely upon to distribute and produce this work. For now, our limited partnership will be defined by our relationship to each other, our business partnership will end after this tax year and we'll develop new ideas to continue the relationships in and between regions.

— Ryan Griffiths and Sarah Ross



015685

REGIONAL RELATIONSHIPS
RYAN R GRIFFITHS GEN PTR
910 S LYNN ST
URBANA IL 61801-5206



Tax Period: December 31, 2011

RECEIVED

SEP 27 2012

CIRSC AM:OPT:DEPT1
TEAM 101 6

We Charged a Penalty on Your Partnership Tax Return

Why You are Getting This Notice

We charged a penalty under Internal Revenue Code Section 6698 (a) (2) because, according to our records, your partnership return was incomplete, and you didn't give us the information when requested. We requested (Schedule K and Schedule L (Balance Sheet)).

How We Calculated the Amount You Owe

The penalty is \$195 for each person who was a partner at any time during the tax year, for each month or part of a month the return was incomplete.

Number of Partners	2
Incomplete Return Penalty	\$2,340.00
Total Penalty	\$2,340.00
Less Penalty Paid	\$0.00
Total Amount You Owe	\$2,340.00

A MODEST OCCUPATION WORKS

ALULA EDITIONS

Jason Jägel

Printed tie and handkerchief
Summer/Fall 2010

Allison Smith

Printed linen tapestry,
embroidery kit
Winter/Spring 2011

Group Collaboration at
Headlands Center for the Arts

Plant dye printed fabric drawing
kit, Summer 2011

Amy Franceschini

Printed apron
Fall/Winter 2011

ART PRACTICAL

*All works are in an
edition of 100*

Anthony Discenza

*From an Ongoing Series of
Potential Assertions about
This Work.*

Flat-stamped print; 8.5" x 11",
printed by Marco Rodriguez at
Oscar Printing, San Francisco.
First edition of the Art Practical
Mail Art Subscription series,
mailed March 2012.

Alicia Escott

*Letter to a Whale:
Balaenoptera Musculus*
offset print (8.5"x14") with
unique found photograph;
from the series *Letters
Sent Sometime After the
Continents Divorced*; Second
edition of the Art Practical Mail
Art Subscription series; mailed
May 2012

Anthony Marcellini

Dear S.
Flat-stamped print with

envelope; print: 8.5"x11";
printed by Marco Rodriguez at
Oscar Printing, San Francisco.

Third edition of the *Art
Practical Mail Art Subscription*
series, mailed
June 2012.

Colter Jacobsen

Untitled (after Moby Dick)
photographic collage on card
stock with postcard and kraft
paper envelope; collage: 5"x7";
postcard: 4"x6"; Fourth edition
of the *Art Practical Mail Art
Subscription series*; mailed
August 2012

COMMUNITY SUPPORTED ART CHICAGO

Conrad Bakker

PRODUCE (POTATO)
Oil on carved wood, edition
of 50, Spring 2011

Stephanie Brooks

*A Lovely Thought,
An Erotic Thought*
Edition of 31, Winter 2011

Eric Fleischer

Universal Paramount
Archival inkjet print, edition
of 50, Spring 2011

Carol Jackson

When Flies Give Way To Gnats
Embossed leather-encased
stainless steel 8 oz. flasks,
edition of 31, Winter 2011

Kelly Kaczynski

*Rock collection (from a
mountain)*
Hand cut wood, paint, mirror,
porcelain, salt, felt, and a box,
edition of 30, Spring 2012

Dan S. Wang
Specimen #2 (42 point News Gothic Condensed, 18 point Cheltenham Bold, 48 point Newport, 72 point Kabel Bold, 8 line Spartan Medium)
14 x 10 inches, wood and metal type on Twinrocker handmade Patriot paper, number, signature, and seal on back, edition of 50, Spring 2011

COMMUNITY SUPPORTED ART PHILADELPHIA

Jacob Feige
Tuning
12" vinyl LPs, audio, paper jacket cover printed and painted, Edition of 50, 2012

Brian Giniewski
Paperweight
Unique ceramic paperweights, assortment of small works on paper (gouache paintings or digital prints) Edition of 50, 2012

COMMUNITY SUPPORTED ART / TWIN CITIES

Luke Aleckson
Hidden Tracks
Limited Edition license plate, 2011

Rich Barlow
I See Land
Belt buckle, 2010

THE DROP NOLA

Keith Duncan
99 FEMA Trailers
Painting with found wallpaper, edition of 100, September 2012

Robert Tannen
NOMAN RIVER
Digital print, edition of 100, November 2012

Grissel Juliano
Toothpicker
Archival pigment prints, edition of 100, January 2013

REGIONAL RELATIONSHIPS

Fereshteh Toosi with Neil Brideau
Yock Yok
Audio Interview on CD, comic book, screenprinted dish towel, 2012

Claire Pentecost
Greetings from the Cornbelt
5 postcards, poster and archival envelope, 2012

THE PRESENT GROUP

Steve Lambert
I want you to have this
Birch box, cardstock hang-tags, hemp twine, edition of 80, Issue 17, Winter 2011

Presley Martin
Earth-Kiln-Bay-Kiln-Bay
Signed wooden box that contains three bricks: one brick from each stage in the project, each in its own felted compartment. + Video document of the project + Video artist interview + Critical Essay by Emily Kuenstler, edition of 65, Issue 2, Spring 2007

THE THING QUARTERLY

Allora and Calzadilla
Problems and Promises
Blank book entitled *Problems and Promises* attached to a tennis shoe, 2009

Starlee Kine
Crying Instructions
Bamboo cutting board designed only for onion cutting with text seared onto surface; locker poster of crying McNulty from *The Wire*; set of Crying Instructions written by Starlee, Spring 2010

Trevor Paglen
Coffee mug and patch
May-July 2009

A MODEST OCCUPATION WAS EDITED
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AND PRINTED BY CHRISTOPHER ROELEVELD
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