

# Alaska State Museums Bulletin 38

Posted on March 23, 2011 by [Alaska State Museum Bulletin](#)

## Contents

[Tax Time for Museums New and Old](#)

[Ask ASM](#)

[Shaking the Money Tree](#)

[Spotlight on Grant in Aid](#)

[ASM on the Road](#)

[Conference Review](#)

[Alaska Museums in the News](#)

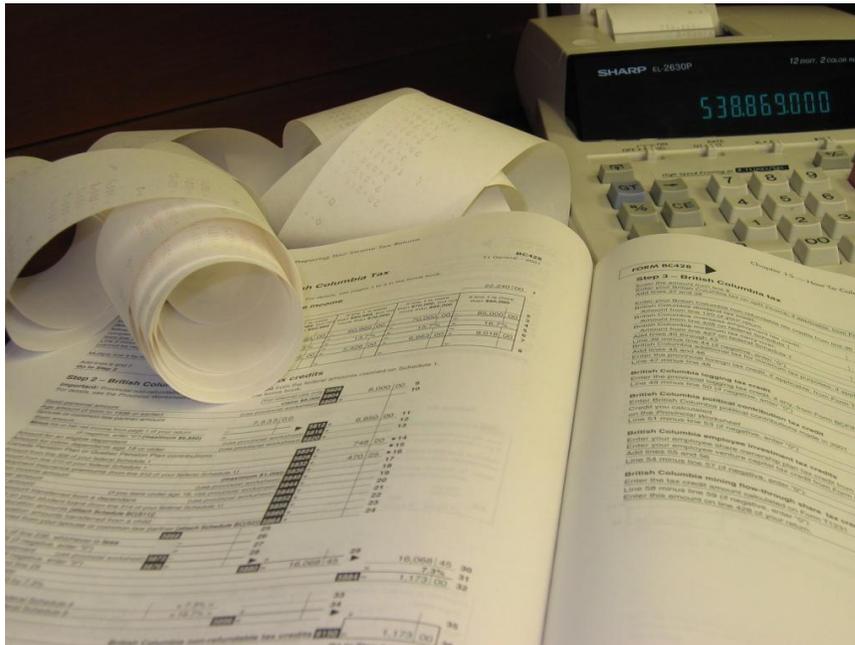
[Professional Development/Training Opportunities](#)

[SLAM Dunk](#)

[Standard in Excellence Program \(StEPs\)](#)

[Professional Time Wasting on the Web](#)

## Tax Time for Museums New and Old



For most history buffs, gathering artifacts and creating displays will be the easiest and most fun part of running their museum. The trouble often comes in the areas of financial, legal and tax issues. It's never a bad idea to ask for help from a professional in any of these fields when it comes to museum procedures. Veteran museum professionals are often a good resource for new museums, and the relationships that can be built by simply making contact can begin to build a network of support that will be beneficial long after a museum's opening day.

Most museums in Alaska operate as nonprofit organizations or nonprofit corporations. As far as paperwork goes, a museum is very similar to any nonprofit entity. The first of many documents to file is the Articles of Incorporation (08-405) with the Division of Corporations, Department of Commerce, Community and Economic Development. An attached Disclosure of Corporate Purpose must be attached distinguishing the museum as such. According to the North American Industry Classification System, the industry grouping code for museums, 712110, must be included. A \$50 fee is required for filing.

As an incorporated nonprofit, the museum will receive the same benefits of a for-profit corporation. However, a nonprofit has the advantage of filing for exemption from state and federal income tax and property tax. A request for recognition as a 501(c)(3) tax-exempt organization is available through the Department of Treasury, Internal Revenue Service. A user fee is required to accompany the application (form 1023).

Although Alaska does not collect sales or property taxes on a state level, there are various taxes imposed on localities on a municipal level. Nonprofits may be exempt from property taxes in some cases, but there are limitations. In the State of Alaska Constitution, Article IX, Section 4, it is stated that properties used for certain functions (including educational purposes) may be granted exemption from property taxes. Alaska Statute 29.45.030 lists limitations in detail.

Sales tax is collected in many Alaskan communities, although most municipalities allow nonprofits and some other parties to file for exemptions. An exemption form and other requirements must be delivered to the city in which the museum will operate before exemptions will be granted.

Also, Alaska's Division of Motor Vehicles provides for a reduced registration fee and exempt license plates for nonprofit organizations.

For museums looking to hire employees, an application must be made to the IRS to obtain an Employer Identification Number (form SS-4). Those who have never run a business or organization with employees have many options to consider when it comes to handling employees, and the aid of a professional advisor on this subject could save many headaches down the road.

It is important to remember that even though a museum may be a nonprofit, it still runs as a business and must generate enough funds to pay its bills. Many choose to seek this funding through grants, donations, gate receipts, municipal and other sources. It is best not to put all your eggs in one basket and to derive your operating budget from multiple sources. In addition to charging an admission fee for visitors, most museums opt to run a gift shop to generate some income. Museums may even make a profit from sales or fundraising efforts as long as those funds are funneled back into the museum, and as long as the income-generating activities are directly related to the museum and its purpose. In some cases, the IRS may reconsider a nonprofit's 501(c)(3) status if its business activities begin to resemble those of a commercial enterprise or if they shift staff time and resources too much toward unrelated projects.

Come tax season, all tax-exempt organizations must file Form 990 with the IRS. Depending on the total annual receipts, there are two variations of the form — the regular Form 990 is for organizations with annual receipts of more than \$100,000 or total assets of more than \$250,000, while the Form 990-EZ is for organizations with annual receipts of at least \$25,000 but less than \$100,000 and total assets less than \$250,000. Smaller organizations may also electronically submit Form 990-N, also called the e-Postcard. (As of the tax year ending Dec. 31, 2010, organizations with annual receipts of up to \$50,000 may file the e-Postcard.) The accurate completion of Form 990 is beneficial to the organization, as the form becomes public record upon filing. Required data includes donor information, expenses, program service accomplishments, balance sheets and a list of officers, directors, trustees and key employees. This allows the IRS and state charity regulators to be sure that nonprofits stay true to their stated mission and purpose.

As anyone running a business or organization of any kind will testify, every penny saved can benefit the bottom line and help with the success of the enterprise. The time spent researching benefits specific to a museum can pay off and allow more of the museum's resources to go toward its goal of educating the public and keeping Alaska's history alive.

## Ask ASM

Question: We have a lot of small items we would like to store in bags. Are the kind you can get from the store, like the Ziplocs bags, acceptable to use for object storage or do I have to order special ones from museum supply catalogs?

ASM: Bags you get from the store which are generically called "re-closable" bags are fine to use. Food grade polyethylene bags will not harm collections. What you want to avoid is anything that is made of polyvinylchloride (PVC). Many of the cling wrap varieties are made from PVC. These are not good to have in contact with collections. Not only can the chlorides affect the surface of metal artifacts but they are heavily plasticized to make them flexible. The plasticizers can leach out and affect surface coatings. We think that is what affected the finish on this bowl.



# Shaking the Money Tree

## Grants Grants and More Grants

### *National Endowment for the Humanities*

It's not too late to apply for the best federal grant for small museums; The National Endowment for the Humanities "Preservation Assistance Grant for Smaller Institutions".

Deadline: May 3, 2011

Eligible organizations: United States nonprofit organizations; state and local government agencies

Complete guidelines: Visit NEH's website, <http://www.neh.gov/grants/guidelines/pag.html>.

Through the National Endowment for the Humanities' (NEH) Preservation Assistance Grants program, small and mid-sized institutions—such as libraries, museums, historical societies, archival repositories, cultural organizations, town and county records offices, and colleges and universities—can apply for up to \$6,000 to improve their ability to preserve and care for their humanities collections. Funding may provide general preservation assessments, collection- or item-level surveys, long-term preservation plans, disaster preparedness and response plans, and more.

### *Institute for Museums and Library Services*

IMLS is the premier federal funding agency for libraries and museums. Some of the upcoming grant deadlines are:

April 1, 2011: Native American/Native Hawaiian Museum Services Program

May 21, 2011: Save America's Treasures

It takes a long time to write one of these grants so if you are interested, start now.

For more information about IMLS granting programs click here

<http://www.ims.gov/applicants/name.shtm>.

IMLS announces a Save America's Treasures Grant that will save an Alutiiq Kayak.

The only known Alutiiq warrior kayak is the centerpiece of the Peabody Museum's collection of more than 100 kayaks and other related objects. Kayaks and their accessories embody a chain of indigenous technological knowledge, craftsmanship, and spiritual beliefs passed down through generations. The SAT grant will support collaboration between the museum and the Alutiiq Museum and Archaeological Repository to document, research and re-house the kayak and other materials in a climate-controlled environment. (\$283,685)

### **Closer to Home**

Senate Bill 32 (Alaska Senate) regarding funding for low-interest loans to small businesses, non-profits and such for tackling the energy efficiency projects.

[http://www.akenergyefficiency.org/workplace/find\\_financial\\_assistance](http://www.akenergyefficiency.org/workplace/find_financial_assistance)

## Spotlight on Grant-in-Aid: Baranov Museum

*By Jennifer Brown*

As part of the FY2010 Grant-in-Aid program, the Alaska State Museum awarded the Baranov Museum in Kodiak \$7,440 to help with conservation of four gut skin parkas (kamleikas) in the permanent collection, and for the development of custom exhibition and storage mounts for each. The project allowed for better care for a collection of unique clothing items which represent innovative technology through the use of local materials.



Objects Conservator Dana Senge treats repairs to one of the gutskin parkas while Curator Ellen Lester prepares an exhibit mount. Photo by Katie Oliver, Baranov Museum

The kamleikas had been either poorly mounted in a long term exhibition or stored flat for decades, and were in need of conservation repairs. The grant allowed the Baranov Museum to use the services of Objects Conservator Dana Senge of DKS Conservation Services in Seattle, WA, to repair large tears and insect damage. Ms. Senge was able to develop humidity chambers for each of the four kamleikas to allow her to correct misshapen and flattened materials, and regain original form. She worked with Curator of Collections Ellen Lester and volunteer Evelyn Wiszinckas to build appropriate supports for the body and upper arms of the parkas with ethafoam, poly batting and muslin. Museum staff created designated storage space for the

parkas, installed two on exhibit in the Baranov's main gallery and established an object rotation schedule for their exhibition.

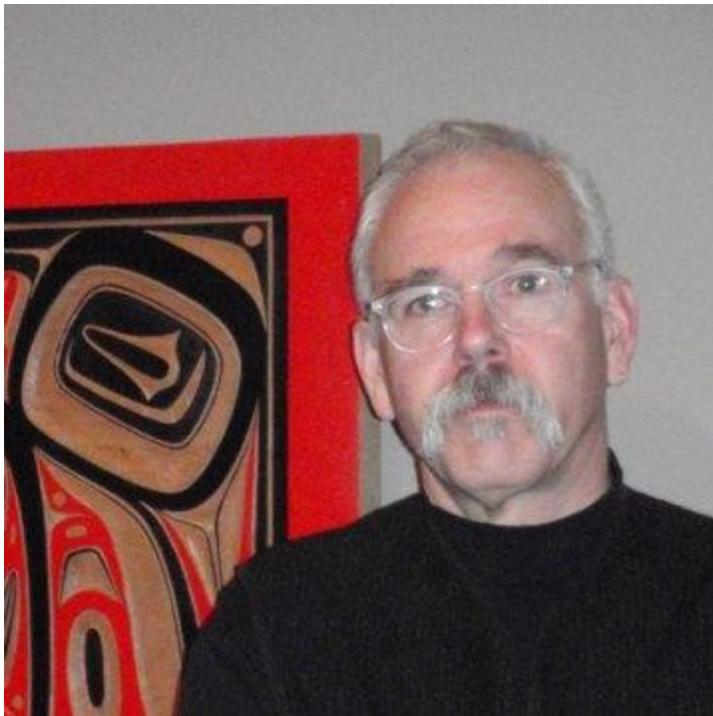
Museum Director Katie Oliver developed two open house events to share the conservation work with the community. Oliver liaised with tribal administrators and board member of the Native Village of Afognak and the Woody Island Tribal Council to host an evening event especially for the members of those communities associated with the parkas. The second event was a Saturday afternoon open house for the general public. Both events enabled community members to meet Ms. Senge, observe the work in progress, learn about gut skin technology and try a waterproof stitch with bovine intestine and faux sinew.

Not only did the grant provide for the conservation of these objects so precious to Kodiak's history, it allowed the Baranov Museum to build and strengthen relationships with local families and tribal organizations. Through this project, the museum was able to develop new educational programs and highlight their role as a place where knowledge is discovered and exchanged.

*For more photos of the kamleika conservation project, see the Baranov Museum's photo stream on flickr: [www.flickr.com/photos/baranovmuseum](http://www.flickr.com/photos/baranovmuseum).*

[return to top](#)

## ASM on the Road



Bob Banghart, Chief Curator of the Alaska State Museum

On February 14 – 16, 2011, Chief Curator Bob Banghart traveled to Kodiak to lead a series of work sessions and discussions with the Alutiiq Museum staff, Board of Directors and the community of Kodiak. The Alutiiq Museum is an outstanding facility that has reached a point in their development that requires some major decisions. Their successes have filled their facility to capacity which means that the institution needs to expand in order to accommodate the demand created by programming. The scopes of the

meetings were to explore where the collective efforts to move the museum forward should be applied. The morning session was spent with staff and the afternoon session with the Board examining where the facility was placed in their long range plan, how it arrived at its current

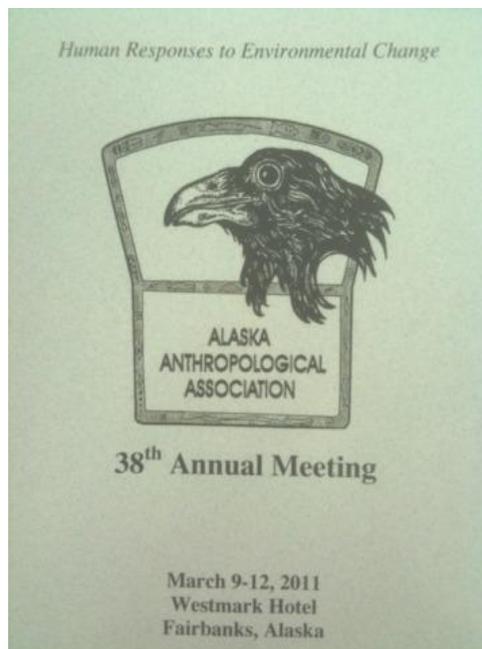
position and what was needed to continue for the coming decades without compromise to their mission. That evening a similar discussion was held with community members in an open forum.

The following day, a long session with staff and key volunteers sorted through the dialog presented in the work sessions and began the task of organizing the information. After evaluation of the information a method for solving the issues identified was assembled in draft form. The

next steps will be refining the draft into a working document and assigning resources for community ratification and implementation. In order to advance the development of a facility there needs to be a comprehensive understanding of the forces at work supporting and/or hindering the program. As a tool, open and explorative dialog is vital in creating a dynamic, sustainable, and responsive institution. From that ground work an effective strategy can be constructed to maintain focus on the mission of the organization as the group maneuvers its way through the maze of self examination and stakeholder scrutiny on the way to future successes.

## Conference Review: The 2011 Little Triple “A”

*By Ellen Carrlee, Conservator*



The tragedy of so many conferences is the need for concurrent sessions. You have to *choose* what you want to attend at the expense of other interesting presentations. Such was the case with the annual Alaska Anthropological Association conference in Fairbanks, March 9-12, 2011. The conference is casually called the “little triple A” (aaa) to distinguish it from the American Anthropological Association (AAA), the national professional organization. Anthropology, of course, is the study of human culture. As such, this field is closely related to the kind of work we do in museums, and I’ll be reviewing my conference experience from a museum interest viewpoint. You may be aware that anthropology is generally divided into four sub-fields: archaeology, biological anthropology, cultural anthropology (including material culture, which

fills our museums) and linguistics. Most of the sessions I attended were archaeology and cultural anthropology presentations.

### *Maritime Heritage*

As the Alaska State Museum conservator, I attended the conference mainly to connect with archaeologists about preservation issues. There was a session about current maritime archaeology in Alaska, which I began with a discussion of artifact conservation and the resources available for treatment of these objects, which can be difficult to stabilize. The first shipwreck ever excavated on the ocean floor in the way we excavate land sites was the wreck near Cape Gelidonya in Turkey. This happened in 1960, and SCUBA technology was very new. 1960 marks the beginning of widespread access to shipwreck sites. The earliest shipwreck site in Alaska that has been formally excavated was in 2004 with the Russian bark [Kad'yak](http://www.alaskalandrecords.info/parks/oha/kadyak/kadyakindex.htm) (<http://www.alaskalandrecords.info/parks/oha/kadyak/kadyakindex.htm>).

An [Alaska Maritime Society](http://www.facebook.com/pages/Alaska-Maritime-Society/121721474549241) (<http://www.facebook.com/pages/Alaska-Maritime-Society/121721474549241>) was founded just last year (2010) to help organize our interests and resources in maritime history and archaeology. State archaeologist Dave McMahan presented a discussion of the NOAA/ NAS [maritime heritage awareness](http://ellencarrlee.wordpress.com/2010/09/22/marine-heritage-awareness-workshop/) (<http://ellencarrlee.wordpress.com/2010/09/22/marine-heritage-awareness-workshop/>) workshops held in Alaska last fall. Coincidentally, I will be joining Dave in Anchorage this April to reach more archaeologists through an Office of History and Archaeology workshop and to see the OHA's lab. Both Dave and the State Historic Preservation Officer Judy Bittner have been actively supportive in connecting archaeologists to museums and conservation resources, including funding some of my travel.

Mike Burwell (University of Alaska Anchorage) gave a talk about his strategies for shipwreck identification, and described the Knik Landing Craft and Old Barge in Seward as examples. The session included two other shipwreck discussions. Lindsey Thomas (Texas A&M University graduate program) described the work that has been done with the [AJ Goddard](http://news.nationalgeographic.com/news/2009/11/photogalleries/091124-ghost-ship-yukon-shipwreck-pictures/) (<http://news.nationalgeographic.com/news/2009/11/photogalleries/091124-ghost-ship-yukon-shipwreck-pictures/>) in the Yukon. The *AJ Goddard* was a small prefabricated metal Gold Rush steamboat with interesting construction, history, and artifacts, including a gramophone and three records.

Kate Worthington (Texas A&M University graduate program) discussed the 2010 survey of the Gold Rush sternwheeler *JP Light* near St Michael. John Bean (University of Alaska Anchorage) presented info about a scanning survey technology called [LiDAR](http://en.wikipedia.org/wiki/LIDAR) (Light Detection and Ranging, <http://en.wikipedia.org/wiki/LIDAR>) and described the pros and cons of its use. Kelly Monteleone (University of New Mexico) won the student paper award at the conference for the work she has done to develop a predictive model of potential underwater site locations in Southeast Alaska. Kelly's professor, E. James Dixon, presented information about the Late Pleistocene on the Northwest Coast. The earliest coastal sites we have found so far are around 10,000 years old, but the earliest sites out there are certainly older and probably underwater. The implications of this from a museum conservator's point of view are profound. Wet sites can have spectacular preservation of organics (materials made from plants and animals such as

basketry, textiles, wood, and leather) that can be saved if proper conservation techniques are applied in a timely fashion. The conservation work at the Alaska State Museum includes developing the protocols and professional relationships to insure this heritage can be saved when it is excavated.

## *Archaeology*



The archaeological papers presented at the conference were extensive, but it was standing room only for the University of Alaska Fairbanks and University of Arizona archaeologists led by Ben Potter who presented their findings at [Upward Sun River](http://www.uafsunstar.com/?p=3527) (<http://www.uafsunstar.com/?p=3527>) site. The program merely said, “the 2010 finds are unprecedented...” but by the time the conference took place the news media had just announced the story: the 11,500 year old remains of a cremated child had been found in the excavations at Upward Sun River site, the oldest subarctic human known.

The banquet speaker was [Michael Richards](http://www.eva.mpg.de/evolution/staff/richards/index.htm) (<http://www.eva.mpg.de/evolution/staff/richards/index.htm>) who specializes in stable isotope analysis of bone to determine what ancient people were eating. By studying the carbon and nitrogen isotopes found in bone, it is possible to determine if the person was eating mainly plants, mainly terrestrial animals, or mainly coastal resources. Sometimes even more specific diets can be identified.

Conferences are full of substantive mealtime discussions and debates over beers in addition to the formal presentations. In archaeology, I heard two really interesting discussions. One was a



## ***Cultural Anthropology***

As a museum person oriented toward artifacts and preservation, I found the section on hunting and subsistence very interesting. Anthropologists strive to incorporate both the utilitarian everyday realities of material culture with the less visible but crucial aspects of what those objects represent to the people who use them. This session had several interrelated presentations about contemporary Native life on the Chukchi peninsula of Siberia. The faculty at the University of Alaska Fairbanks has especially strong expertise in this area. Studies of contemporary anthropological issues were also the focus of guest speaker [Thomas F. Thornton](http://www.eci.ox.ac.uk/people/thorntontom.php) (<http://www.eci.ox.ac.uk/people/thorntontom.php>), who once worked for the Alaska Department of Fish and Game, Department of Subsistence, taught at UAS and several other universities, and is now at the University of Oxford at the Environmental Change Institute. The subject of his talk was “Alaska Native Corporations: An Anthropological View.” Aspects of history, politics, economics, legislation, well-being, tenure, resilience, and stability were stunning in complexity. The presentation was one of several examples at this conference for how perspectives used by anthropologists can lead to a better understanding of current issues that are still unfolding.

## ***Is This Conference For You?***

Many of us working in Alaskan museums are limited in our resources to attend conferences. Often when we are able to go, we attend conferences that are “right up our alley” and cover familiar topics in new ways. I suspect that you, like me, would find some of the talks over your head and out of your professional comfort zone. However, there is tremendous intellectual nutrition afforded by bravely stepping into unknown territory and exposing yourself to the perspectives of professional anthropologists on their own turf. There were very few museum professionals at this conference, and many anthropologists have a poor understanding of museums. It could benefit us all to work on that connection. [Alaska Anthropological Association](http://www.alaskaanthropology.org/) (<http://www.alaskaanthropology.org/>) conferences typically occur around March/April in Anchorage or Fairbanks, but next year’s conference is rumored to be in Seattle.

## **Alaska Museums in the News**

Alaska Wild Berry Products Museum houses mammoth molar  
[http://www.homernews.com/stories/031611/news\\_mmrs.shtml](http://www.homernews.com/stories/031611/news_mmrs.shtml)

“Dehydrated History” Anchorage Museum’s visiting “Mammoths and Mastodons: Titans of the Ice Age” on exhibit now  
[http://www.anchoragepress.com/arts\\_and\\_entertainment/arts\\_article/article\\_c4bc635c-4aa1-11e0-b0f7-001cc4c03286.html](http://www.anchoragepress.com/arts_and_entertainment/arts_article/article_c4bc635c-4aa1-11e0-b0f7-001cc4c03286.html)

Sitka Historical Society Museum gains new curator  
[http://www.juneauempire.com/stories/031111/sta\\_797832391.shtml](http://www.juneauempire.com/stories/031111/sta_797832391.shtml)

Homer man’s evolution as ‘skeleton reconstruction expert’ has led to writing books, manuals  
<http://www.therepublic.com/view/story/ccdad6a3f5574b70ad35dd2be5e0d98e/AK-Skeleton-Reconstruction/>

Virginia Museum of Fine Arts Returns Kingfisher Fort Headdress to the Lúkaaxh.ádi clan of the Tlingit tribe

[http://www.artdaily.org/index.asp?int\\_sec=2&int\\_new=45662](http://www.artdaily.org/index.asp?int_sec=2&int_new=45662)

## **Professional Development/Training Opportunities**

### **ANLAMMS**

Still time to register for the Northern Light: Keeping the Stories Alive: Alaska Native Libraries, Archives and Museums Summit, April 27-30 in Anchorage. More information can be found at the [ANLAMMS website](http://www.library.state.ak.us/dev/anlams.html) (<http://www.library.state.ak.us/dev/anlams.html>). Early Bird registration deadline is March 31<sup>st</sup>.

### **Free Disaster Preparedness Workshop**

There will be a free workshop offered in Anchorage on disaster preparedness. This workshop is being held Wednesday April 27<sup>th</sup> in conjunction with the Alaska Native Library Archives and Museums Summit but you do not have to be a part of the summit to attend this workshop. If you are interested in taking this workshop please contact Scott Carrlee as soon as possible (1-888-913-6873). More info here: [Disaster workshop flyer](#)

### **Museum Training Videos available on YouTube**

Training Videos now available for Strategic Planning and Disaster recovery.

The Texas Historical Commission has made their video series available as a YouTube Channel.

These are a great introduction to the subject matter. Check them out!

<http://www.youtube.com/user/trainingtexasmuseums?feature=mhum#p/u/3/KUgxmCSJzLI>

### **SLAM Dunk**

The Statewide Libraries Archives and Museum Project moves forward with March planning meetings. The architectural team met with the LAM leadership as well as the public to present the latest developments to the architectural plan for the new State Libraries Archives and Museums project. You can read about this important project on the project blog:

<http://www.alaskalamp.blogspot.com/>. or here: [2011march15-design-update](#)

## **Standard in Excellence Program (StEPs)**

### **The first StEPs certificate received in Alaska.**

Congratulations goes to the Resurrection Bay Historical Society which runs the Seward Museum. They received the Bronze certificate for completion of the all the basic performance indicators for the Mission Vision and Governance standard.

### **Alaska StEPs working group to start next month**

For those Alaskan museums already enrolled in StEPs or for any Alaskan museums considering signing up, there will be a special online session on May 20 hosted by the Alaska State Museum. This will be the first session in Alaska to help develop and organize for success through this program. To sign up for the session or for more information contact Scott Carrlee [scott.carrlee@alaska.gov](mailto:scott.carrlee@alaska.gov) or phone 1-888-913-6873.

## **Professional Time Wasting on the Web**

Check out this latest posting on Arch News regarding Data Matrix codes

<http://www.archnews.co.uk/featured/4957-a-unique-syystem-to-mark-archaeological-artifacts-developed.html>

King Phillip IV signs autographs in front of his portrait:

<http://www.youtube.com/watch?v=TvBbVA36y1U>