

art avenue

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“ I like it, but I’m not sure why ”

by Lalita Hamill, AFCA

Over the years I have often heard my students compare visual artists to magicians. Like a magician, they say, an artist often leaves the viewer in awe of how something so amazing can be accomplished. Like a magician, an artist must strive to keep the viewers interested. Like a magician, an artist must practice repeatedly. And in each case, the viewer is rarely privy to the creative process, inspiration, techniques, and materials, all of which contribute to the final result.

I know what they mean, because I felt the same way at the age of nineteen when I was awestruck by two very different art works housed in the Louvre. After viewing Ingres, “Portrait of Louis-Francois Bertin” and Gericault’s “The Raft of the Medusa”, I felt compelled to write to friends and family about the impact these paintings had had on me. But I crumpled and tossed page after page of ridiculous-sounding letters into the waste paper basket. Sixteen years later, I still remember how frustrated I felt by my inability to share such a moving and thought-provoking experience.

Since then I have viewed thousands of works, and many have made as strong an impact. But I remember the first two as someone might remember their first love. Both paintings had fascinated me, one I had loved, and the other left me feeling haunted and overwhelmed.

Ten years later, having completed a philosophy degree and some formal art training, I once again stood transfixed in front of a painting. This time it was Artemisia Gentileschi’s “Judith Slaying Holofernes” in the Galleria degli Uffizi in Florence. My husband didn’t fall for the “I have an eyelash in my eye”, and asked me why I was so moved. Initially I didn’t want to say why, as though doing so would somehow minimize the affecting moment. But as we left the gallery I realized that despite having had plenty of training, I still was having difficulty expressing in words why it was that the painting had intrigued me so.

So I set out to discover the source of the mystery.

I now know that although there may be an elusive element of magic in a painting, a “something special” that may not ever be identified, there is still plenty to be uncovered and learned by analyzing and critiquing various works of art. For example, the portrait by Ingres is a triangular composition, like a pyramid,

which lends the impression of stability and balance. Further components such as colour, proportion, and symmetry all work together to create a sense of balance. The intense

stare of the subject along with the position of his shoulders and hands make him look impatient, as though he’s about to get up from the chair. One thing I remember from viewing the original work is that I felt as though the subject was going to step out of the painting and shake my hand.

Gericault’s “The Raft of the Medusa” is also a triangular composition, but the feeling of stability and balance is broken by the turbulent water underneath the raft. The man at the height of the triangle is waving a flag in the hopes of being seen by a ship on the horizon. This is the focal area, and provides a sense of desperate optimism that is contrasted by those below who are in despair and dying. The repetition of shapes combined with the strong compositional lines created by various limbs and wooden planks add to the emotional charge of this dramatic scene.

Further research revealed that this painting is a depiction of the survivors after the shipwreck of the Medusa. The survivors on the raft, having been “left without food or water, eventually turned to cannibalism, though they were finally rescued by a passing ship”. An interesting note is that even though I was unaware of the historical context and of Gericault’s aim at intense social commentary, the artist succeeded in producing powerful haunting emotions within me.

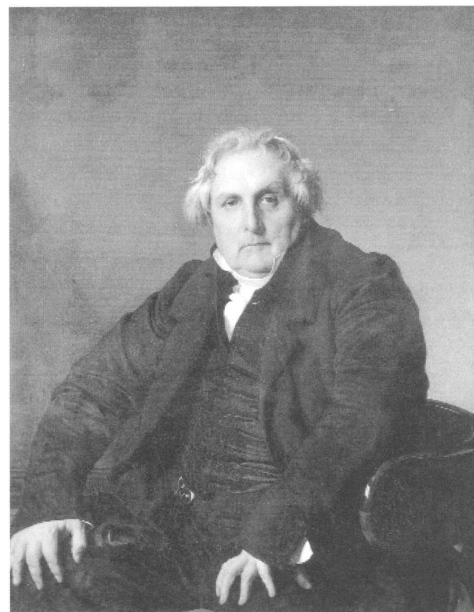
Both Ingres and Gericault have carefully captivated the viewer’s eye by leading us through a series of shapes, lines, values and colours. Careful analysis of the more technical aspects of a piece can lead one closer to deciphering that previously inexpressible impact. Although I have not fully determined what the “special something” was for me with these two paintings, I am much closer. Perhaps another visit to the Louvre is in order.

I am undecided on how I feel about artists being viewed as magicians. But if we choose to use this analogy we need to decide for ourselves whether we are content to observe the magic, or we have the desire to know how it was done. If someone handed you a book explaining how to perform magic tricks would you read it?

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The Raft of the Medusa by Gericault



Portrait of Louis-Francois Bertin by Ingres

artists & taxes

when should you claim

by Bob McMurray, FCA, AFCA

Retired Partner - McMurray, Roberts, Heming & Wyborn, Chartered Accountants, Surrey, BC

Question:

I have the following question for Bob McMurray about income tax for artists:

Do we have to include monies from awards as income? If I win \$100 for an Award of Excellence in a show, is it something I have to declare as income, or is it a gift? My accountant seems to think I should declare it, but that doesn't seem fair to me. I know you are more familiar with rules and regulations for artists, so I hope you can answer this question, even if it's not the answer I am hoping to hear. Thanks so much for offering us all your expertise, Marney

Answer:

Hi Marney:

Canada Revenue Agency has an interpretation bulletin, IT75R4, that deals with such receipts. It states that "a prize (or an award) for achievement in a field of endeavour ordinarily carried on by the taxpayer is considered to be income" and, therefore, it should be included in your business income when reporting your art revenues and expenses for the year.

However, if you are not reporting your art activities as a business, the prize or award would be considered a "windfall" and is not required to be reported as income in your tax return.

You can read IT75R4 on line at www.cra-arc.gc.ca/E/pub/tp/it75r4/it75r4-e.pdf

Email your tax questions for Bob to artavenues@artists.ca by January 20.

Quick Tips:

Tax time is rapidly approaching and the following tips and reminders for the self-employed artist:

- The filing deadline for self-employed individuals and their spouse or common law partner for the 2007 tax year is June 15, 2008.
- Any outstanding income tax for 2007 will bring interest charges if not paid by April 30, 2008.
- The interest meter will not run on refunds until after you have filed your tax return. CRA will pay you compound daily interest on your tax refund for 2007. The calculation will start on whichever of the following three dates is latest:
 - * May 31, 2007;
 - * the 31st day after you file your return; or
 - * the day after you overpaid your taxes.
- If you have donated an artwork to a registered charitable organization and receive an official donation receipt, it is most likely to your advantage to report the market value of the artwork as revenue and claim the corresponding amount as a donation under the non-refundable tax credits. Unless you are in the top tax bracket (taxable income over \$120,000) the credit for the donation will more than offset the additional tax on the revenue.
- Remember to report the value of any cash sales or artworks traded for goods and/or services. These are revenues and the goods or services received may be expenses or capital (depreciable) items.
- Be sure to claim your business-in-the-home expenses, even if you have a loss for the year. These expenses cannot create or increase a loss but, to the extent that they cannot be deducted in the year, they can be carried forward indefinitely and apply against profits in later years.
- Don't overlook expenses for which you have not obtained receipts, e.g. meals, tips, taxis, etc. On paper and in ink, note these amounts, the dates they were spent, the payee and the purpose of the expenditure. Include this information with your other tax vouchers and claim the expense.
- Note the odometer reading on your vehicle on December 31 each year. This will allow you to calculate, accurately, your total kilometers traveled for the year. You should have kept a log of your business travel for the year but if you didn't you can reconstruct it from information in your calendar of activities for the year (you may have to fill in some blanks with estimates). This will give you the total business kilometers traveled in the year.
- Since many artists have their studios in their homes, much of the travel to and from that base is usually for business purposes.

In the end, my view is this: given that I have decided I'm going to be the magician, in order to do it well I must learn how to perform the methods if I want others to stay and watch my show. I expect that this ongoing learning process will continue for the rest of my life, and I am truly grateful for this curiosity and interest.

Lalita Hamill's work can be viewed online at www.hamillstudios.ca. She facilitates monthly art critique sessions in Langley, BC, and will be giving a talk entitled "I like it but I'm not sure why" on Thursday, April 8th as well as a workshop with the same title on Fri/Sat April 18th - 19th, 2008. Please contact the FCA gallery for more information.

What about you?