



The ICG Newsletter

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The International Costumers' Guild, Inc. (ICG), is an affiliation of amateur, hobbyist, and professional costumers dedicated to the promotion and education of costuming as an art form in all its aspects.

PRESIDENT'S MESSAGE

from Nora Mai, ICG President



Do you remember the children's book "The 500 Hats of Bartholomew Cubbins"? That's a lot what my life is like recently. I find that I wear too many hats lately.

I switch swiftly & slickly between them at a moment's notice - good thing I like hats. Costume-Con 25? Approximately ten hats. I'm officially the Treasurer. Which means I receives

the money, deposits the money and dispenses the money. Partnered with that is the position of Membership Coordinator because, since I receive the money, I might as well keep track of where it came from. I'm also keeping track of various related items like programming and room assignments. Oh, and the website. I'm also sponsoring the Pirate Hall Costume Contest on Saturday at the convention. Just look for the pirate with the obnoxious yellow plumes and a cashbox. After the convention I can dispense with that bunch of hats but many will remain.

St Louis Costumers Guild? Rough guess - down from five. Well, I was the founding President and have never been far from the reins of power there. I also created and still maintain the website. Currently they let me handle the money. Of course that also involves handling the membership roster, but at least I don't have to police the calendar, since I don't sleep with the President anymore. At least, not in the same bed.

The Job? 6 or so. Yep, I got one of those too. And interestingly enough, it's not just one hat there either. Officially I'm the database administrator. But I also program the database, train on computers, provide help desk assistance and crawl under desks. Our cleaning crew doesn't spend as much time under the desks as I do and I can prove it.

And then there's a little thing called the ICG. Being the President of the ICG has its joyful moments. It can also be terrible drudgery. And it comes with its own wardrobe of chapeaux; probably in the dozens - I can't begin to count them all. The hats of the ICG are a wide variety of styles and colors; the colors may not match the outfit, but maybe they will complement it.

So the key to life is flexibility. And always wear a great hat, no matter how many times a day you have to change it.

Nora Mai
ICG President

EDITOR'S MESSAGE

from Denisen Hartlove, ICG Newsletter Editor

Happy New Year, everyone! While we in our family love the winter holidays, it's a relief when the new year arrives and we can begin looking forward to what's coming next. I hope 2007 treats everyone reading this message all sorts of joys and pleasant surprises throughout the year!

In this issue, we have information on the ICG Annual Meeting at Costume-Con 25, as well as a fascinating article by Judy Mitchell on media recreation costuming, and information from Bruce MacDermott, the ICG's Treasurer, on the ICG's (and its Chapters') tax-exempt status. And who can't attend the Annual Meeting, but still want to vote, we're publishing the ICG's proxy form on the very back page of this issue of the Newsletter. Print out the form, sign it, and give it to someone attending the meeting to vote on your behalf.

To begin with, there are several important dates coming up:

- January 30: ICG Executive Officer Nominations Opened
Deadline for Lifetime Achievement Nominees
- February 28: ICG Officer Nominations Due by Today
- March 14: Deadline for Meeting Items for General Meeting
ICG Board of Directors Recess Begins
- March 30: ICG Board of Directors Meeting (9:00 a.m.)
ICG Annual Meeting (10:00 a.m. or earlier)

The following are the current proposed Board of Directors and Annual Meeting agendas. Note as mentioned above that the deadline for getting additional items onto this schedule is March 14th. Contact your Chapter Representative or any Board Member with questions or suggestions prior to that date.

ICG Board of Directors Meeting Agenda (9:00 a.m. 3/30/07)

- ✓ Convene and roll call of Board of Directors
- ✓ Budget Approval
- ✓ Recess (During recess, proxies will be validated and counted as have been carried by Board Members, and ballots will be assigned)

ICG Annual Meeting Agenda (10:00 a.m. 3/30/07)

- ✓ Call to Order
- ✓ Validate remaining proxies carried by non-Board Members
- ✓ Minutes of Last Meeting
- ✓ Call for motion to skip reading minutes aloud, waive discussion and vote to accept outright (note that minutes are posted online for those interested in reading them)
- ✓ New Chapters (if any are ready to be voted in)
- ✓ Reports from Executive Board
 - President - Nora Mai - State of the Corporation
 - Vice President - Jan Price
 - Treasurer - Bruce MacDermott
 - Corresponding Secretary - Karen Heim
 - Recording Secretary - Frances Burns
 - Parliamentarian - Pierre Pettinger
 - Archivist - Pierre Pettinger (& Bruce Mai)
- ✓ Reports from Committees
 - Budget & Finance - Bruce MacDermott
 - Newsletter Editorial Board - Denisen Hartlove

(Continued on Page 2)



(Meeting Agenda, Continued from Page 1)

- Fundraising - Elaine Mami
- ICG Guidelines - Andy Trembley & Betsy Delaney
- Archives Online - Bruce Mai
- T-Chapter - Jan Price
- PR Committee - Karen Heim

- ✓ Other Old Business
 - Website migration & status - Jeff Morris
- ✓ New Business
 - IRS discussion
 - Officer Nominations
- ✓ Recess from General Meeting
- ✓ Reconvene Board of Directors
 - Brief meeting to confirm elections & other topics as necessary

ICG Board of Directors Meeting Minutes September-December 2006

Submitted by Frances Burns, Recording Secretary

The Letter of Dissolution of Subchapter Status from Costumers' Guild West was received.

A T-Chapter was formed for ICG members that still have active memberships. The following Chapters indicated that they were willing to take members from the T-Chapter: NJ/NY, SiW, SWCG.

A suggestion to deliver the Guild newsletter by email was raised. After some initial discussion, the matter was tabled to resume after IRS issues are resolved by the Board.

The Board of Directors discussed issues pertaining to the Internal Revenue Service and the ICG's group exemption throughout September, October, November and December. The Board voted on and approved forming a Committee of the Whole.

A poll was created for the ICG-BOD group. Question: Do you/your Chapter accept a Uniform Governing Instrument that is a restating of our by-laws? Seven Chapter representatives responded to the poll. All accepted the UGI as it is currently written. Five agreed to participate in the gathering of the required materials for the IRS, one did not.

In order to pay a \$900 filing fee associated with the IRS issues, we may need to pull from our "back-up" funds. Some Chapters have expressed a willingness to donate a small portion to offset the deficit. A petition was received from the Southeastern Costumers' Society, representing the southeastern United States & centralized around Atlanta, GA to become a Chapter of the ICG. They are aware of the ongoing discussion about the IRS 501(c)(3) status.

It was moved and seconded that the Chapter be accepted into the ICG.

Nora Mai announced that she is now accepting nominations for the ICG Lifetime Achievement Award. Any ICG member in good standing may nominate someone for this award by sending their nomination (including a paragraph or two on why they wish to nominate said person) to the ICG President either via snail or email. The deadline for nominations is January 30, 2007.

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(MORE) CHAPTER NEWS FROM AROUND THE WORLD!

Since our last issue, news has continued to come in from Chapters nationwide, telling us about their adventures! **Welcome to Our Newest Chapter!!!!**

Congratulations and welcome to the newest Chapter of the International Costumers Guild!! The BoD just recently passed a motion welcoming the Southeastern Costumers' Society representing the southeastern United States and centralized around Atlanta, Georgia. Fifteen new members have joined us, and we at the Newsletter in particular are looking forward to hearing from our newest Chapter as to their activities and members' adventures!

GCFCG

The Greater Columbia Fantasy Costumers Guild (GCFCG) has had quite a busy time this year.

In May, while Judy (Mitchell) and Jan (Price) were able to make it out to Costume-Con, the rest were busy at Balticon giving panels, helping to judge the masquerade, and running a post-masquerade party.

In July we went to the Multiple Sclerosis Fantasy Ball, where the proceeds went to help the National Multiple Sclerosis Society. It was great fun, with this year's costume theme being Arabian Nights!

In September various members went to Dragon*Con in Atlanta. Marty (Gear), Judy and Jan all helped out on the new (and very well attended/received) Friday Night Masquerade. Marty and Judy also helped on costuming panels, and Jan was mostly in charge of the huge costume parade. Stephanie got to see how crazy it is in the Dealer's Room, and Deborah also got a taste of the con. It really has absolutely amazing hall costumes.

In October we haunted a local library. After a great turnout last year, they asked us back again to run a one-day haunt for the community kids (this year's theme was underwater/pirates). We had about 166 people. Much fun was had, and the response was that it was even better than last year.

In November we drove up to the Winterthur Museum in Delaware to see the Fashion in Film exhibit. After a very . . . adventuresome start (including a flat tire and someone else's really bad accident that closed the highway) we made it there without even getting lost! We had a lovely champagne/mimosa brunch and headed up to the gallery. This exhibit will close in Wilmington on Jan 7, but it travels to Omaha, NE January 25 - March 25, 2007, so if you can get to see it, it's lovely. Some 35 costumes from various movies are on display. Now in December we are planning on a Costumers' Christmas Party!

Note: Photo is the GCFCG & friends at their Library Haunt in 2006.



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MEDIA RECREATION COSTUMING

by Judy Mitchell

If you go to many media-centered science-fiction conventions, you'll find that much (not all) of the costuming is media recreation. Why the interest in media recreation costumes rather than original concept costumes?

Maggie Mascetti of Costumer's Guide and Padawan's Guide took a poll on why her members like to make costumes, and just over half preferred to recreate a costume rather than design an original.

One of the reasons is the recognition/cosplay factor - it's fun to dress up and be someone recognizable. Whether wearing the costume lets you daydream that

you are the lead character kissing the other lead character, or the bad guy mowing down the opposition, it might simply be that it's flattering when people come up to you and recognize the character you're portraying.

There is a drawback to the recognition aspect, though. As Thomas Atkinson points out, "A recreation costume will also draw criticism if it deviates just a little from the source material. A popular costume will have been seen by lots of people, and if the color of your recreation is a bit off, or a seam is out of place, those lots of people won't hesitate to point it out to you. I've learned that they really think they're being helpful." If you feel you need to respond to them, it's helpful to have an explanation such as "this was the actual color on the set before the post-production sweetening," "this was an alternate version that was changed at the last minute," or simply, "this was the closest fabric I could find."

Another reason for recreating media costumes is simply for the challenge of it! Dany Sloane said "I really like a character and I'll think to myself 'Y'know, I could pull this off.'" Most admit that there is a lot of work involved - you have to research the costume, analyze how it was made - and how to make it fit you (unless you are sized the same as the actor).

Jules K, one of the directors of Alley Cat Scratch, has said of her Haradrim and Corsair costumes, "The research is half the fun, the search for suitable materials or using something else, but having it totally appear [as] the original can give enormous satisfaction."

Other people came up with different reasons. Many beginning sewers like the fact that they can see the costume and it's already designed for them. They need to do the research, but they enjoy it. For some people, recreating is a knack they have. For people who

can't draw and aren't necessarily good at design, recreating someone else's costume that they really like can be a great way to participate in the costuming hobby.

Some experienced sewers find that recreating a media costume forces them out of their comfort zone and expands their knowledge of sewing, fabrics, and draping. The "how did they do that?" factor leads to "how the heck do I do it," or as Thomas Atkinson puts it, "Researching a recreation costume . . . will lead you to try techniques that you might otherwise have dismissed as too hard, or

too far outside your skills and talent - it can force you to grow as a costumer. Sewing is my strong suit. I might never have tried my hand at sculpture and prop-making were I not trying to recreate an important costume piece." Many of us are simply wired to enjoy the research and think it's fun.

So how do you go about making a media recreation costume? If you're working from a text, about all you can do is collect every reference you can find to what the person looked like. For example, in J.R.R. Tolkien's *The Fellowship of the Ring*, we read, "Tom Bombadil is a merry fellow, bright blue his jacket was and his boots were yellow." That's not a lot of information. But if we search a little more, we can find that he had curly brown hair and a beard, blue eyes, leather pants and wore a tall hat with a feather in it. Tolkien never drew a picture of him. If you wanted to create this book character, you've got a lot of latitude, just as long as you hit all these bases. Tolkien never said anything about what sort of coat, whether he even has a shirt, what sort of leather pants, and how high were the boots (were they "wellies" or "bucket boots"?). But add in a big lily pad tray and some waterlilies, and anyone who is familiar with the character will likely recognize it.

Your own imagination and skill can take over, but it still counts as a "media recreation" costume, since books are media. Even Spaceman Spiff from the Calvin & Hobbes comics qualifies!

Choose your favorite book character, collect every single reference to what they wear and whether the author has done any sketches, and do your best to match whatever was said. It may involve also knowing the culture of a story: it is futuristic where they wear jumpsuits, or lots of zippers or Velcro or buckles? Or is it more medieval where they use simple clothing styles of tunics and trousers? Make sure the final design fits the culture. However, unless it is a truly well known book character, you often don't get the same recognition factor that gives many costumers a "buzz."

(Continued on Page 4)



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(Media Recreation Costuming, Continued from Page 3)

If you want to make a media recreation that involves a known image, something from a movie, TV, or comic book, then you need to make it closer to the original.

Start by collecting as many possible pictures as you can of your character. Make screen captures (“screencaps”) from any movies or television shows as best you can. (To make screencaps requires software that works with your computer DVD. Software like “Power DVD” lets you pause the action and save the image on your screen in a file on your computer.) Look for websites where people have already done this work for you. Don't forget that many movies and some TV shows have books on how things were made – they often have really good pictures. Maybe the actor you are portraying has a website with more pictures and especially Behind the Scenes (BtS) shots. BtS shots are great for showing different layers and areas that may otherwise be hidden. Don't forget if you're working from a movie, most movies have websites now that often have screencaps and trailers on them (then maybe you can make your own ‘caps!).

Google is your friend! You never know what websites you'll find on a topic that may have lots of pictures for you to use. Try to get as many different views as you can find: front, side, back, angles, closeups, partly dressed, in movement . . . It will all give you clues. If you can't find some of the views, then you'll just have to make educated guesses.

As Sarah S, a professional costumer describes it, “I treat the photos and screen caps as renderings. It almost feels like the hard work of designing has been done, all I have to do is read the pictures and come up with the garments. Then try to find fabrics that will work for the interpretation.”

Once you've gotten as many images as you can, start to examine what you have. Analyze the shapes: Does the dress have a train? Where does the waistline hit? How far down do the sleeves come? How many layers? Can you see a sleeve hem poking out from the main sleeve? There may be two or three layers there, so look for pictures that might give more information, especially partly dressed shots. What about necklines: can you see more than one? Can you see how they close: lace, zipper, button? Try to “undress in your mind” (hey, you have a good excuse for thinking about Hugh Jackman!) all the layers of the costume to try to figure out what is underneath the outside view.

Sometimes you'll never know what's underneath because the character never takes his or her jacket off. That's not a bad thing, because you can do anything you want. Sometimes the designer cheats and there is no actual underlayer, there's just a second sleeve inside the fancy one.

Sometimes the designer will drive you crazy with more than one version of the same costume, and you'll have to make choices. For example, suppose you want Neo's Matrix coat. But it turns out that there are a few different versions: some that looked better for walking down halls, some that were extra flared for a really cool swing effect, some that just allowed easier movement and were a



little simpler. So which version do you make? Your choice. Just like color choices. What you see in the movie or on TV is often different from the costume in real life. Allowances were made for the type of film stock used, the lighting or any post-production tweaking they may have done. A silver velvet cloak may end up looking brown onscreen!

You also need to look carefully at your pictures and how the character moves to figure out what sort of fabrics were used, and then decide if you want to use the same leather/silk/velvet/whatever they did, or if you want to substitute for more reasonably priced materials. If you can't find a source that tells you, you have to have some experience at recognizing fabrics to get an idea of what to use.

This is why movement shots are important: leather will move very differently than silk, wool or cotton.

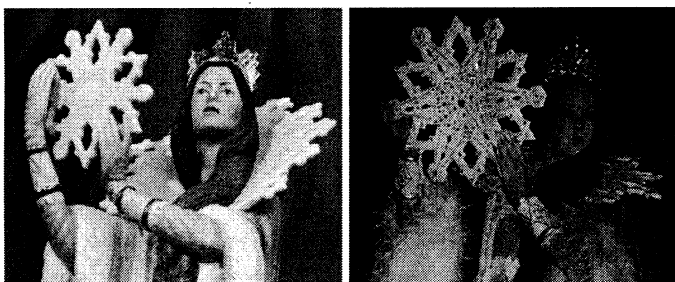
Once you have worked all this out, you can either start to drape the different layers, or examine the garment shapes and adapt commercial patterns. It becomes a challenge of material and fit to make you look like the character, and that can be a lot of fun.

Now that I've scared off anyone thinking about trying a media recreation, let me reassure readers that a costume is still a valid recreation even if it isn't a recreation of the hero's costume. You don't have to make Luke Skywalker's outfit, you can still make a red engineer's jumpsuit, or be a pilot from Naboo, and still be recognized as being from the world. Or any Jedi outfit (and in the last series, there's an awful lot of latitude for those outfits), or a Dragon Rider outfit that isn't Eragon (maybe it's one of the first Riders that Galbatorix killed). You can make any hobbit outfit based on the styles of the Lord of the Rings movies and still be recognized as a hobbit, even if you aren't Frodo.

From Maggie's experience in the forums with Padawan and Costumer's Guide, she noticed about media costumers, “They are exceptionally generous with their information and resources. Most take from the general pool of knowledge, and as such, are more than happy to contribute to it. It's really amazing to me, that in a pursuit that could be competitive, people are so willing to share!”

And while Dany Sloane has done some amazing recreations, and won the Dawn Contest in 2006 at DragonCon, she says, “It's not always about having the costume. It's also about knowing the character enough to bring them to life for those who see it, especially on stage. I think the Dawn Contest was my biggest thing in that regard . . . You are in front of a full room of people who know Dawn inside and out (including the creator), and you have to prove to that audience that you're presenting not just her outfit, but her whole being. It's quite the challenge.”

(Continued on Page 5)





(Media Recreation Costuming, Continued from Page 4)

Research Sources:

AlleyCatScratchCostume: www.alleycatscratch.com - Largely Lord of the Rings, but a few other movies, and a tremendous amount of how-to information that works on any costuming.

Padawan's Guide: www.padawansguide.com

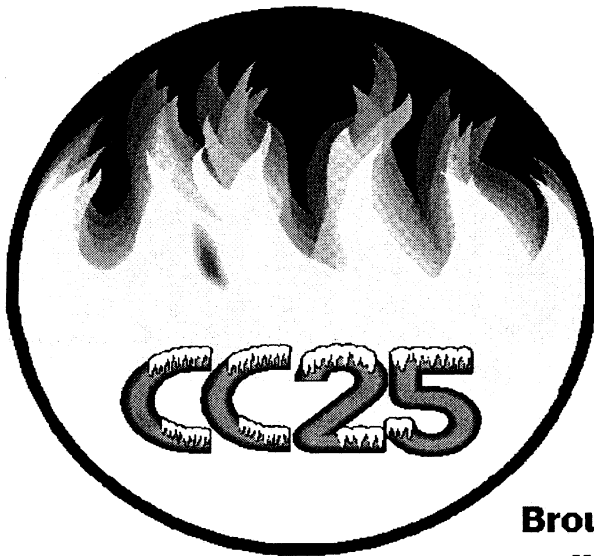
Costumer's Guide: www.costumersguide.com

IMDb: us.imdb.com: High quality movie/tv pictures

Rotten Tomatoes: www.rottentomatoes.com: Movie and game review site that also carries pictures.

Ed. notes re photos: Thanks very much to Richard Man for permission to use his copyrighted photos. Thanks also to the mystery person who took the photo of Fridays at Ten (to the left of this message), and to Cat Devereaux for permission to use her photos of the Lenox Snow Queen figurine and Denisen Hartlove modeling Cat's recreation of same, showing that media recreation costuming can be extended to apply to ceramic figurines as well.

Judy Mitchell has been costuming seriously since around 1997 when she entered her first Historic Masquerade at Costume-Con 15. Known mostly for her devotion to Scandinavian historic costuming, Judy has been branching out into the fantasy realm and is the co-owner of AlleyCatScratchCostumes. She likes to be helpful by being the GCFCG's secretary, working on the Costume-Con photo gallery, and teaching seminars at various cons. She is currently Costume Director for RavenCon in VA.



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Tax Exempt Status: To Exempt or Not to Exempt, that is the question...

by Bruce MacDermott, ICG Treasurer

First, let me state that I am not an expert on non-profits or on the advantages or lack of advantage that non-profit status provides an organization. That said, I can provide some insight into the issues.

The ICG Board of Directors has been in discussions regarding filing for a Group Exemption Letter that would extend 501(c)(3) federal tax exempt status to all Chapters who agree to the IRS requirements. When the ICG was founded and incorporated as a non-profit corporation in the State of Maryland, the federal laws allowed for the extension of that tax exempt status to the subordinate organizations of the parent organization. As Chapters, we were thus exempt from federal taxes on all income generated in support of our membership related activities.

All of that changed, however, after the passage of the Patriot Act. The definition of "subordinate organizations" changed, becoming significantly more restrictive. The Chapters were no longer extended tax exempt status automatically. Instead, it became necessary for the parent organization to file for a Group Exemption Letter (GEL). This request, or a GEL, involves the inclusion of documentation showing that numerous requirements have been met.

Before looking at these requirements, let's look at what advantages might be gained should a Chapter be included in a GEL.

Simple Answer:

501(c)(3) exempt organizations do not have to pay federal taxes on income that is generated for the sole benefit of their membership and/or educational purposes. Having Federal 501 exempt status, however, does not automatically mean that your organization has State Exempt Status. That generally requires the filing of a state form requesting such status be granted to the organization. Federal status, however, has a significantly positive influence on the state approval process.

Donations to exempt organizations are deductible for state and federal tax purposes. Raising money is easier for that reason.

A non-exempt organization is subject to payment of taxes (state and federal) for all proceeds (dues, commissions received, sales of old costumes, etc.) that exceed the state and federal minimum income level for paying taxes. Federal limit is currently \$500. That limit is for all income, not to be confused with net profit (income less expenses).

Donations to non-exempts are not deductible for federal and/or state taxes.

Implications:

For Canadian Chapters - none. They do not pay taxes to the IRS and US non-profit status does not apply to organizations in Canada. For the Greater Columbia Fantasy Costumers Guild - none. They have their own independent 501(c)(3) status granted at the same time as the ICG's

For Chapters with no income besides dues payments - minimal. They are flying below the IRS radar, and will probably never find themselves being audited for non-payment of taxes, unless there is a change in enforcement policy.

For Chapters who hold occasional small events with an admission charge - definite benefits.

For any Chapter that is considering hosting any sort of costume related convention - you would be crazy not to be exempt.

End of simple answer.

In order for the individual Chapters of the ICG to be granted Exempt Status under the ICG's non-profit exemption, they would have to agree to be governed by the Uniform Governing Instrument (UGI). To attain local state exemption, they would each have to also file for State non-profit or not-for-profit exemption status. This eliminates the (under the radar) approach to taxes.

It remains to be seen if the Uniform Governing Instrument, as written, will be approved by the IRS examiner. At this point, the UGI is no more than a list of the By-Laws and Standing Rules that pertain to the IRS requirements. Our approach is to define as little as possible where the regulations are vague. Let the IRS counter with a not sufficient control, or whatever, complaint if they consider it necessary. We would then modify the instrument to a degree acceptable to the Chapters (and hopefully the IRS), send it back for approval, and await their next response. There is no charge beyond the initial \$900 for the approval process.

Here are some things to consider when deciding if exempt status is a good idea for your group:

If the group does not have its own federal Employer Identification Number (EIN), then all income is required to be reported on an individual tax return under the Social Security Number of one of the organization's officers or "owners." The result will be an increased tax burden of the "owner," one way or another. If the Chapter has a bank account, it has had to provide either a social security number or an EIN. If a Social Security number was provided, then the person whose number was given is responsible for taxes on all receipts.

Many small group organizations (SiW, I must admit, is among them) choose to ignore this requirement and assume that the IRS and/or State tax Board have bigger fish to fry, so they will not be likely to run into difficulties with the law if they ignore this ("it's not mine") income when filing tax forms. As an example, this is a reasonable (but not valid) approach for groups with few activities beyond dues collection, given the low probability of being audited by the IRS.

Former Chapters which held major events could, however, and most likely did, generate cash flows that far exceeded the minimum reporting requirements of either the State or Federal tax authorities. A quick visit to the state taxing authority website would confirm my statements. The ICG's 501(c)(3) status did not eliminate the need to file for state non-profit exempt status nor the need to file annual State non-profit tax returns.

It should be noted, however, that it is a good idea, even if your income is under the reporting limits, to file state and Federal forms. That is the best way to document your exempt status. It is much easier to point to filed forms as proof, than to try to reconstruct your financial history from sketchy books kept by a Treasurer who, for example, only wrote down who was paid, but not what the payment was for.

Few of the current ICG Chapters generate sufficient income to rise above the IRS's radar. Chapters who have events and charge admission, however, should seriously consider the consequences of not having exempt status.

All non-profit organizations must meet the tax filing requirements of the state where they maintain their office.

(Continued on Page 7)

(Tax Exempt Status Continued from Page 6)

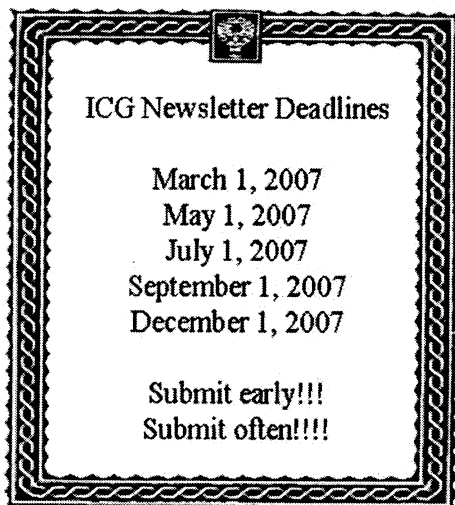
The requirements for requesting a Group Exemption Letter are spelled out, in a general way, in IRS Form 557. Specifically, the organization must file Form 8718 "User Fee for Exempt Organization Determination Letter Request." There is a \$900 filing fee.

The following information will be required for subordinate organizations (Chapters). These include, in order of reference in Form 557:

1. Information verifying that the subordinates:
 - a. are affiliated with the central organization.
 - b. are subject to its general supervision or control
 - c. are eligible to qualify for exemption as a 501(c)
 - d. are not a private foundation
 - e. are all on the same accounting period
 - f. are all willing to be recognized as exempt from the date of application
2. A detailed description of the purposes and activities of the subordinates, including the sources of receipts and expenses
 - a. This should be fairly straight forward – list any sources of income (SiW has Memberships, Mark-Up on Kagi membership purchases, and donations) If you hold tag sales, include them in the list.
 - b. Expenses would include the cost of publishing the Chapter newsletter, dues to the ICG, awards given, etc.
3. A sample copy of a uniform governing instrument (such as a charter or articles of association) adopted by the subordinates, or in its absence, copies of representative instruments.
 - a. Byron Connell has written a uniform governing instrument (UGI) adequate for submission.
4. An affirmation to the effect that, to the best of my knowledge, the purposes and activities of the subordinates are as stated in (2) and (3) above.
 - a. As ICG Treasurer, I would provide this document.
5. A statement that each subordinate to be included in the group exemption letter has given authorization to that effect, signed by an authorized officer of the subordinate, to the central organization.
 - a. Each Chapter would provide a letter signed by its President, stating that they agree to the UGI and wish to be included in the GEL.
 - b. Chapters are not required to participate in the GEL. Only those wishing to be included need supply this statement.
6. A list of subordinates to be included in the group exemption letter to which the IRS has issued an outstanding ruling or determination letter relating to exemption.
 - a. Once we have the letters from (5), above, the ICG Treasurer would generate the list.
7. An affirmation to the effect that, to the best of my knowledge, no subordinate to be included in the group exemption letter is a private foundation as defined in section 509(a).
 - a. Again, the ICG Treasurer would make this statement
8. (Not relevant to our situation)
9. (Not relevant to our situation)
10. A list of names, mailing addresses, actual addresses if different, and EINs of subordinates to be included in the group exemption letter. A current directory of subordinates may be furnished instead of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.

The primary sticking points will, undoubtedly, be the definition of "supervision or control" mentioned in 1.(b) above. We can only guess as to what the IRS will expect. Rather than do that, we are sending our current situation to them. If they want more control of the subordinate organizations, then we cross that bridge when we get to it.

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success!**

ICG-D LIST POLL RESULTS

The ICG-D list is the Yahoo website group maintained by the International Costumers Guild. It is not limited to ICG members, but is open to all with interest in costuming and costuming-related topics. Instructions for subscribing to any of the ICG email mailing lists can be found at this URL:

help.yahoo.com/help/us/groups/groups-19.html

The Newsletter Editor has no end of fun coming up with ideas for polls, and then reading the replies. If you have a good idea for a poll, please contact the newsletter (newsletter@costume.org) with your ideas and suggestions.

Here are some of the responses we got to our latest poll question, which was:

What is your all-time favorite costumed movie?

Coppola's "Bram Stoker's Dracula" - I want the red robe! I want the royal cloak! I want the green & silver uniform and the armor! I want the three brides, but I'd be happy with Winona Ryder!

Marty Gear

My all-time favorite costumed movie is "The King and I." I saw it when I was seven or eight and I immediately fell in love with Deborah Kerr's dresses so much that I sewed my hula-hoop into one of my mom's circular skirts. Okay, so it was more of a wheel-farthingale than a crinoline, but I was satisfied.

Toni

Orlando, King and I (the original with Yul Brenner), The Importance of Being Ernest (most recent version), Restoration (Just because nobody does that period. Ever.), Lord of the Rings (I agree - it has everything). I used to include the Wizard of Oz in the list above; however, while I still think it's a beautiful movie, it is very Hollywood and doesn't really do justice to the original story.

Betsy Delaney

"Things to Come." This is a 1936 British film produced by Alexander Korda and designed and directed by William Cameron Menzies, from a story and screenplay by H.G. Wells! Art direction was by Vincent Korda and special effects were by Ned Mann. It is in black and white. It starred Raymond Massey, Ralph Richardson, Margaretta Scott, and Cedric Hardwicke. The film covered 1936 to 2036, including an imagined Second World War and its aftermath. The costuming is brilliant and imaginative, and ranges from the barbaric (in the post-apocalyptic aftermath of the war) to the futuristic (in 2036). The special effects defined "state-of-the-art" for the next 41 years (until Star Wars).

Byron Connell

How about "The Adventures of Priscilla, Queen of the Desert"! Not only does this movie have brilliant costumes, but the main characters are shown making, mending, and rehearsing their costumes and presentations throughout the film.

Thomas Atkinson

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ICG Membership Benefits

Your ICG membership benefits include voting rights and a subscription to this newsletter. Chapters that fail to report their members and submit their dues run the risk of being deactivated. Members of deactivated Chapters who wish to participate in activities as ICG members must join an active Chapter of the ICG.

Lost Souls

ICG members must provide their correct mailing addresses to remain in good standing. Voting proxies are valid only when the ICG Treasurer has correct addresses. Please contact us to update your information

ICG Officers for 2006-2007

President: Nora Mai (SLCG)
 Vice President: Jan Price (GCFCG, SiW)
 Treasurer: Bruce MacDermott (SiW)
 Corresponding Secretary: Karen Heim (SLCG)
 Recording Secretary: Frances Burns (SWCG)

Helpful Hands of the ICG

Newsletter Editor: Denisen Hartlove
 Internet Guy: Jeff Morris
 ICG-D List Moderators: Sheril Harper, Judy Mitchell,
 and Ann Catelli
 Archivist: Pierre Pettinger, Jr.
 Parliamentarian: Pierre Pettinger, Jr.
 V.P., Maryland: D. Jeannette Holloman

ICG Editorial Board 2006-2007

Chair: Denisen Hartlove (SiW)
 Member: Nora Mai (SLCG)
 Member: Dora Buck (Sick Pups)
 Member: Carole Parker (SiW)
 Member: Betsy Delaney (SiW)
 Member: Bruce MacDermott (SiW)

ICG Web Site: www.costume.org

Membership Report as of December 31, 2006

Chapter Name	Chapter Members	Last Report
Chicagoland	16	5/06
Dallas/Ft. Worth	14	11/06
Fiber Fantasy Artists	16	11/06
Greater Columbia	20	12/06
Greater Delaware	5	10/06
NY/NJ	35	01/07
Northern Lights	35	12/06
SiliconWeb	55	01/07
Southwest	20	01/07
St. Louis	40	12/06
Utah	4	05/06
Western Pennsylvania	8	07/06
T-Chapter	61	N/A
Total Chapter Memberships	329	
Less Multi-Chapter Members	<10>	
TOTAL ICG MEMBERSHIP	319	

ICG Email Mailing Lists

ICG-D@yahoogroups.com (General Discussion)
ICG-BOD@yahoogroups.com (Board & Officers)
 ICG-D is open to everyone, including non-members. Instructions for subscribing to any of the ICG email mailing lists can be found at this URL:
help.yahoo.com/help/us/groups/groups-19.html

Contact us at

ICG Newsletter, c/o Denisen Hartlove, Editor
 5532 Montana Drive
 Concord, CA 94521 USA

Publication Specifications/Advertising

Deadline to receive materials or advertising for print: The 15th of the month prior to publication. Further, updated information will be included in the next issue. Please get us your submissions and advertisements for the next issue by no later than March 1, 2007.

Electronic submissions

Electronic submissions must be at least 300 dpi resolution. Material may be formatted as follows: text, RTF, MS Word or Corel WordPerfect. Graphics at 300 dpi resolution in GIF, JPG or TIF. Email to newsletter@costume.org, or send CD/disk to *The ICG Newsletter* address above. Contact us first before sending attachments in email - we're sensitive to viruses!

Hard copy submissions (if absolutely necessary)

Send by snail mail to *The ICG Newsletter* address above. We reserve the right to retain all hard copy unless accompanied by a SASE.

Advertising rates

Ad rates for the ICG newsletter are per issue. Please make payment to The ICG, Inc. and send with advertising copy to *The ICG Newsletter* address above. Ads received without payment will not be published. Advertising revenues are used to defray the cost of mailing the newsletter. Additional proceeds benefit the International Costumers' Guild, Inc.

Ad Size	Member Rates	Non-Member Rates
Full Page	\$60	\$120
Half-Page	\$30	\$60
Quarter Page	\$15	\$30
Eighth Page (Business Card)	\$7.50	\$15
Classified Ads	Free	50 cents/word

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PROXY FORM

This Proxy Statement form is for ICG members who will not be attending the Annual Meeting this year at Costume-Con 25. If you want to vote, but will not be able to attend the convention, fill out this form and give it to someone who will be attending.

International Costumers Guild 2007 Annual Meeting Proxy Assignment Form

On this ___ day of _____, 2007, I _____, assign my vote to and authorize the below named member of the International Costumers Guild, belonging to _____ Chapter, to represent me in all business coming before the 2007 Annual Meeting of the International Costumers Guild.

Assignee Name*: _____

Address: _____

City: _____ State _____ Zip: _____

Assigner Name**: _____

Address: _____

City: _____ State _____ Zip: _____

Signature: _____

* Who you are authorizing to vote on your behalf

** Your Name

If you have specific voting instructions, please either attach a sheet or write below.

Note that for members to vote, the ICG Treasurer must have your membership information showing you as current by no later than 14 days prior to the Annual Meeting.

VOTING INSTRUCTIONS/NOTES: