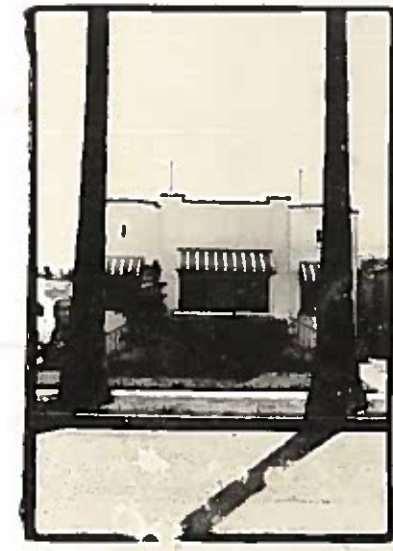


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"The Contemporary Art Council
of the Los Angeles County Museum of Art
Welcomes the LAICA, the Journal,
and all positive contributions to the
nation's second art city."

Two Things You Can Count on—Art and Taxes

ANOTHER INTERVIEW BETWEEN LOWELL DARLING AND DUDLEY FINDS

LD "Dudley, can you tell me where you're from?"

DF "Dollars, Taxes."

LD "The new Institute of Contemporary Art in L.A. has asked me to interview you about your recent victory with the Internal Revenue Service, but first, could you make an opening statement about your work?"

DF "My tax problem is my work I have always considered bureaucracy one of contemporary society's highest art forms; and being an artist I naturally turned to red tape for material."

LD "So you're a petty bureaucrat?"

DF "I suppose you could say that."

LD "And you consider your tax problems pieces?"

DF "If I do pieces, that must be included as one of them, yes. In fact, it has probably been my major work since it has taken five years to complete."

LD "Can you give me the background of this Tax Piece?"

DF "Okay the facts: In 1969, I had an official art show in Toronto. They advertised in art mags, served good wine, had a big opening—very regular. And it cost me a lot more than I made In fact, I didn't sell anything I take that back—I sold a piece for a dime and gave the dealer a three-cent check. Anyway, I was a graduate student at the time, so when I filled out my tax statement, I called myself an artist-student."

LD "Not an art student?"

DF "No. I was a professionally exhibiting artist, but I made a living as a student It was Fat City"

LD "And the IRS wouldn't accept your deductions?"

DF "No. They said I had to sell art works to be an artist. So I decided not to show or sell until they changed their minds about what art was or wasn't."

LD "What did you do?"

DF "Sold all of my household goods, car, T.V., put all my sculpture in the woods, and went to England, of course."

LD "Of course. What did you do in England?"

DF "Secured all of England's War Memorials to the Planet Earth for the B.B.C. and traveled around Europe nailing cities to the ground. When I came back to America, the tax people were still after me. I came to California the day of the San Fernando earthquake and laced up the San Andreas Fault"

LD "We know all about that What about the tax thing?"

DF "Oh, yes. I lost my head Well, I went for a review at the Sacramento office, and the kind lady told me that she personally agreed that I was an artist, but not on paper."

LD "Not on paper?"

DF "I still didn't show a profit."

LD "So you still weren't an artist."

DF "Right. In fact, she said that what I did was like growing rhododendrons in my back yard which I couldn't agree with more because I'm sure that gardeners enjoy flowers as much as I enjoy what I do, but because of the economics of the situation I had to disagree."

LD "You don't mind being lumped with hobbyists, not being considered a serious artist?"

DF "God, no! I love them Everyone should have a hobby Anyway, I pulled out my "ARTIST'S PROOF" rubber stamp and began stamping all the documents on her desk, saying that if I wasn't what I said I was, then I didn't exist, and that being nonexistent meant that I couldn't recognize the existence of anything else."

LD "So you told the IRS that they didn't exist?"

DF "For purely practical economic purposes And when I got home I wrote the Director the same thing, adding that I wouldn't sign any legal papers agreeing that I wasn't what I was—an artist."

LD "Then what happened?"

DF "They sent me another form stating that I wasn't an artist. I had started my school by then, so I just put it with the rest of the school business and forgot about it."

LD "You don't attend to your school's business?"

DF "Never what's the sense of having an art school if you have to handle business?"

LD "I see what you mean Continue, please."

DF "Well, there's not much left. They sent me letters all the time, but they messed up by saying that they'd reschedule a meeting for me in L.A. which they didn't do. Every year they held back my deductions and charged me interest A lot of interest. Finally, I met a lawyer, Monroe Price, who was starting an organization called Advocates for the Arts. He was looking for artists with problems, and I had plenty, so we got together on the tax issue."

LD "And did you win?"

DF "Oddly, yes 'on paper.' "

LD "On paper?"

DF "Yes you see, I wanted to win on my word that I was an artist, but it didn't exactly work that way. Monroe took in a pile of magazines and newspapers that said that I was an artist."

LD "And that did it?"

DF "Yes. Nothing had changed—I still had sold nothing, earned a living by talking, but a postcard on the cover of Art in America was the ace-in-the-hole. They were a little bewildered by some of the contents but that's what did it."

LD "You seem a bit displeased about this."

DF "In a way I am, because in 1969 not many people were saying that I was an artist, and that's the level at which I hoped to argue from. All artists, regardless of sales and shows should be able to deduct their expenses."

LD "Maybe the official word of the art world, the magazines, should devote an entire issue to publishing a list of all the artists in America—anyone who sent in their names—then they could be official"

DF "That's a solution, I think. The other is to get a good lawyer It really impresses the bureaucrats to see a lawyer speaking for you"

LD "What will you do now that your tax piece is done?"

DF "Spend the money we're holding an Artists and Lawyers Ball on June 1st at the Elks Building to celebrate and inform and I'm writing a letter to Nixon"

LD "Nixon?"

DF "Yes, to tell him that he can avoid his tax problem by retiring from the Presidency, claiming that it was all an art piece, and deducting his expenses as art-related."

LD "Well, that would solve a lot of problems."

DF "I think so, too"

LD "Thank you for letting me interview you, Dudley, and I hope that all those artists out there get themselves a good lawyer."

DF "Nothing to it See you around campus, Lowell."