The Official Publication of the Daylight Division of the Pacific Coast Region, NMRA

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The Daylight Observation

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Stay in touch with your hobby and Daylight Division. Go to www.pcrnmra.org/daylight/

Send your ideas and stories and photos of your rail fanning and of your model railroad. We are always looking for the next great story and photo.

Support our State Parks ...



### Next Daylight Meet **Spring Meet in Bakersfield** By Doug Wagner

#### Daylight Division's April 25thBakersfieldMeet Canceled

The next meeting of the Daylight Division will be held in Bakersfield, April 25<sup>th</sup>. Hold it, we've ALWAYS held our Spring Meets in May. So what gives? Well, because the Pacific Coast Region Convention, *The Club Car*, will be in Newark, California, May 13<sup>th</sup>-17<sup>th</sup>, we wanted to have a little bit of a time frame so that we weren't too close to the convention - thus April 25<sup>th</sup> it is.



The April 25th Daylight Division meet, in Bakersfield, has been canceled, due to circumstances beyond our control. But, it wasn't for lack of trying to secure a location for the meet. We will work to get another place for the meet, here in Bakersfield, in February. I apologize to everyone for any inconveniences this may have caused you.

And now for the rest of the story. Late last year, in Navember Mile O'Brien and I spent and a couple of drys chonin, and visuing distant restaurants, here in Bakersfield, taking to everal manage accout what our needs were. The their new weight are not good for meetings or the cost was why been do unoudget for renting. At the end of that day, it yearleter hard that as the Conal in the bill, perfectly. Room was free, is could have taken one is we needed, buffet breakfast, etc. etc. Sounded to go all o be use?

It was. In early March, when I contacted Golden Coral to talk to them again about the room, we were informed that the Assistant Manager in Training, that we talked to in November, was not well informed about the room and that he gave us incorrect information about the use of the room on weekends, and that they did not use that room for groups, on weekends. In other words, we could not have the room. OK, back to square one and the week before the Bakersfield Train Show, to boot! After Mike O'Brien made about two dozen phone calls, to the same restaurants that we had phoned and visited, in November, Coco's said that the April 25th date was available. We had used them a couple of times before, but the room just wasn't quite laid out good for a meet, but, hey, it was all we could come up with. OK, that was early March and it looked like we had dodged the bullet. Wrong again! Fast forward to Friday, April 3<sup>rd</sup>, Good Friday.

#### **Daylight Call Board**

Superintendent Neil Fernbaugh • marmot47@sbcglobal.net

Director Dave Grenier • grenida@pacbell.net

Chief Clerk / Paymaster Bob Sexton • rdsexton57@gmail.com

Membership Doug Wagner • <u>carldw@aol.com</u>

Member Aid Bob Pethoud • pethoud@comcast.com

Industry Liaison Mike OBrien • <u>obsmobile@msn.com</u>

Contests Chuck Harmon • harmonsta@att.com

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Parliamentarian Brewster Bird • mec569@aol.com

Observation Editor George Pisching • gmpisching@netzero.com

#### Support our State Parks ...



## **Spring Meeting**

I get home and check my email and Facebook, and a posting by one of the local TV station news department was stating that all Coco's in Bakersfield had been closed and all employees laid off. I called the Coco's where we were having our meet, and sure enough, I got no answer So, here we were, on Easter weekend, Mike and I making a th i uno phone calls to the same restaurants as we had the previous two time Well, you know how that turned out. We got the some ans or we had a first 2 times; either no we don't have the familities pay u e room and a lot! Well, this this a true avi y the alled out from underneath us are with or y 3 weets to go than April 25<sup>th</sup> was just too much to concomplete the decision to cancel. Next time I won't even m, be a VFW Hall or Church, as we have found y a resta ra b t--three me. nat the restaurants, here in Bakersfield, just aren't Leedngs friendly.

Anyway, I wanted to relay what efforts were made to get a location for the April 25th meet, here in Bakersfield. See some of you in Newark, at the PCR convention! Doug Wagner, Bakersfield, CA

### Ideas for further discussion. **Alternative Meeting Venues** By Bob Chaparro

Hi, Doug. As it appears that an alternative meet venue is not forthcoming, let me propose the following:

**The Meet:** Slim down the meet to a kick-off breakfast and a layout tour. Charge a flat \$2.00 at the restaurant and issue wrist bands or hand stamps.

**The Breakfast:** Conduct a no-host breakfast at a restaurant to be designated. Start the breakfast one hour later (10:00 am) and plan on being there until 11:30. Someone will need to quickly select a restaurant and see if we can get reservations for about 20 to 30 persons. Do the white elephant exchange at the restaurant.

**The Layout Tour:** Sell additional wrist bands/hand stamps outside the restaurant from 11:30 to 12:30 for those who don't attend the breakfast. Move the schedule for the layout tours up to 12:00 to 4:00. Add the specific hours and layout addresses to the Daylight Division website. I can do all the necessary coordination with the layout owners on tour hours.

**The Publicity:** The Daylight Division can use its website to publicize the new meet details. I can use my Yahoo group (over 1,600 members plus site visitors) to publicize this event plus I can use my e-mail list to reach model railroaders residing in the Los Angeles Division (581 persons), Cajon Division (626 persons) and Daylight Division (214 persons). Many of these folks are not NMRA members but would be a good source of revenue for the Daylight Division.

Sounds like it's worth a try. Let me know what you think. The Editor

## Coming Attractions

See the PCR Events List on their web site: <u>www.pcrnmra.org</u> for more detailed info.

**May 9, 2015** - 11:00 am to 5:00 pm, <u>Redwood Empire Division</u>

Spring Meet, Monroe Hall, 1400 West College Ave, Santa Rosa, CA.

May 9 & 10, 2015 - 11:00 am to 4:00 pm, Open House, <u>Carquinez</u> <u>Model Railroad Society</u>, 645 Loring Ave (across from C&H Sugar), Crockett, CA.

The main train room is located in the historic Crockett Odd Fellows Hall, a historic building.

Donation: \$4 Adults, Under 16 Free with an adult

May 13, 2015 - 1:00 pm, Annual Board of Directors Meeting, DoubleTree by Hilton Hotel Newark-Fremont, 39900 Balentine Drive, Newark, CA.

May 13 - 17, 2015 - <u>The Club</u> <u>Car 2015 PCR Convention</u>, DoubleTree by Hilton Hotel Newark-Fremont, 39900 Balentine Drive, Newark, CA.

Come join us for 5 days of clinics, contests, layout tours, operating sessions, prototype tours, and more!

May 17, 2015 - 9:00 am, PCR Membership Meeting, Double Tree by Hilton Hotel Newark-Fremont.

Continued on Next Page

### Superintendent's Corner *Even Darker Territory* By Neil Fernbaugh

Hi All,



Please forward this to other members who might need to be in the loop, but aren't on my list!

I haven't had time to read Mike's observations all the way through, but I think we need to cancel the meet. I appreciate Bob's suggestions and think they might be on the right track, but bottom line is that there are not a lot of layouts to tour at this point (unless Bob knows more than I do). Knowing Doug and Mike's dedication to the division, they have tried as best they can. And knowing "Bikersfield," it would be tough to find a good locale. I think, given more time we can come up with something, but in the short run, it's asking too much to work out clinics, tours, location, etc.

I think a notice should be sent out in my name (help me write it, if you'd like) announcing that we have **CANCELLED** the 25th meeting, but that we will be working to reschedule a meet in the (relatively) near future.

Perhaps we could work on a late May, early June "mini" meet that might include visits to layouts, East, North, and West, so that members might have a reason to enjoy clinics, and hit layouts that could be open on their way back home. I'm thinking folks in Ridgecrest, Tehachapi, Wasco, Lemoore, Tulare, etc. It's possible we could find a library, school, or church that might have a Bakersfield meeting room for free or on the cheap, but the time pressure seems too much for April 25th. We'd still need a couple of clinics -especially the one Bob proposed, and others like it and a venue for breakfast or lunch.

I realize that many of our members are on a more limited budget than I am, and some of the places that I might suggest are pricier than most of our members might comfortably afford.

For many of us, a visit to GEHAMS is enough of an incentive to come to Bakersfield, but they are having trouble just getting the elevator up and operating. Larry Saslow and others have stepped up in the past, but instead of trying to round up more layouts for that weekend, I think we should try to create a better meet in the future rather than scramble to create one on the 25th.

Since several of us are going to be in Fremont for the PCR convention, can we schedule a breakfast, lunch, or dinner, to discuss our meets, bylaws, and other creative new ideas for our division?

Your thoughts? Neil

### Coming Attractions

May 23, 2015, 7:00am to 4:00pm, Swap Meet and Open House, Santa Susana Railroad Historical Society, Santa Susana Park Pavilion. 6503 Katherine Road, Simi Valley, CA. \$2.00 for adults. Vendor table info, contact David Putnam, (661) 753-6006.

May 29, 2015, 8:00 pm to 10:00 pm, Monthly Model Train Show, Walnut Creek Model Railroad Society, in Larkey Park, 2751 Buena Vista Ave, Walnut Creek.

June 7, 2015, 9:00am to 5:00pm, <u>Coast Division</u> Meet, 1001 Davis Street, San Leandro, CA. (at SF Bay Area Council Office of Boy Scouts of America).

June 20, 2015, 9:00am to 5:00 pm, <u>San Francisco Bay Area</u> <u>Prototype Modelers</u> 2015 Meet,

St. David's School Hall, 871 Sonoma St., Richmond, CA. General Admission: \$10.00

June 20 & 21, 2015, 11:00am to 6:00pm, Weekend Model Train Show, <u>Walnut Creek Model</u> <u>Railroad Society</u>, in Larkey Park, 2751 Buena Vista Ave, Walnut Creek, CA.

June 24 - 28, 2015 - <u>23rd N Scale</u> <u>Convention</u>, <u>DoubleTree Hotel</u> <u>Sacramento</u>, 2001 Point West Way, Sacramento, CA. Presented by <u>N Scale Enthusiast</u> (NSE).

### Contest Corner *Model and Photo Contest* by Chuck Harmon, MMR Division Contest Chairman

At the February meet the winner of the General Rail Subjects photo contest was Doug Wagner. The winner of the favorite model Freight Car contest was George Gibson with his string of cars titled "Swap Meet; Trash to Layout Treasures." We had one judged model entered by Bob Pethoud. His SP singlesheathed single door boxcar built from a Tichy kit earned 68 points, pretty good for a kitbuilt model. Thanks to Bill Scott for putting together the judging team for this one.



The popular vote contests for the April meet will be Maintenance of Way (model) and Working on the Railroad (photo). Models of any category can be brought for judging or display only. Remember, contest entrants get one raffle ticket (one per person, regardless of the number of items you enter in the contest).

As indicated in a previous Contest Corner, here is Section IV from the PCR Contest Directory, covering Contest Sponsorship:

- IV. Contest Sponsorship
- A. PCR will sponsor all awards for contests described in this directory:

Trophy or plaque for Best of Show, Levity, and Ingenuity Awards.

Trophy or plaque and blue ribbon for first place; red ribbon for second place; white or gold ribbon for third place; and green ribbon for honorable mention.

- B. The PCR Contest Manager will arrange for the supply of trophies, plaques, awards, and engraving for PCR Contests.
- C. The Host Convention Committee is responsible for all PCR contest award expenses. Neither PCR nor the Host Convention Committee will solicit or accept donations for awards or contest sponsorship of PCR Contests.
- D. There will be a Popular Vote contest for Models, Crafts and Photography. The ballot for this contest will be provided by the convention organizing committee and will be included in the registration packet for each registered attendee. Facilities will be provided in the contest room for attendees to deposit these ballots. The voting of these awards will be closed when regular contest judging begins.
- E. The PCR Contest Manager will conduct no other contests or authorize any other awards. The Host Committee may sponsor other contests. The Convention Contest Chair is responsible for all aspects of such contests.

## Coming Attractions

June 26, 2015 - 8:00 pm to 10:00 pm, Monthly Model Train Show, <u>Walnut Creek Model Railroad</u> <u>Society</u>, in Larkey Park, 2751 Buena Vista Ave, Walnut Creek, CA.

June 26 - 28, 2015 - Friday: 7:00 to 9:00 pm, Saturday & Sunday: 11:00am to 5:00pm, Model Railroad Open House, Lompoc Valley Model Railroad and Historical Society, 428 North I Street, Lompoc, CA. (southeast of Vandenberg Air Force Base in Daylight Division).

June 27 & 28, 2015, 11:00am to 4:00pm, Open House, <u>Carquinez</u> <u>Model Railroad Society</u>, 645 Loring Ave (across from C&H Sugar), Crockett, CA. Donation: \$4 Adults, Under 16 Free with an adult

July 2, 2015 - John Allen Memorial (JAM) Breakfast. It's that time again, to remember John Allen, a former member of the PCR, on his birthday, July 2. It has become traditional to get together with other modelers for breakfast and celebrate the JAM with a meal centered on jam, preferably strawberry which was John's favorite. His legacy lives on and 2015 marks 102 years since his birth.

Join in the fun! Plan a JAM in your corner of the PCR. Send the particulars (time, location, contact info) to <u>Dave Grenier</u> so he can add it to the calendar.

## Model and Photo Contest

Next time we will look at Section V, Model Contests. To see the entire PCR Contest Directory go to the PCR website,

http://www.pcrnmra.org/pcr/contest/Contest-Directory.pdf.

I hope to see everyone at the Bakersfield meet on April 25. Bring your contest entries and items for display. NOTE: Coast Division had a dozen contest entries at their meet in March. You may say that they are just bigger than us or that they are in an area of greater population density, but those are only excuses. We can surely rustle up mor than a dozen contest entries between Santa Barbara and Merced? Don't forget we cover the Central Coast, Bakersfield and east, plus a substantial part of the Central Sierra. Assemble your car pools and head for Bakersfield with photos and models to share with the rest of us.

In addition, let's have a good showing for Daylight Division at the PCR Convention in Newark on May 13-17. Be sure to bring a contest entry. Show the Bay Area that Daylight Division is thriving!

Photos attached of George Gibson's "Swap Meet Trash To Layout Treasures." winning contest entry. Photos by George Gibson.



### **Contest Schedule**

Meet	Model	Photo
Spring (Apr 2015)	MOW	Working on the Railroad
Summer (Aug 2015)	Structures	Model: B&W
Fall (Oct 2015)	Displays	Model: Color
Winter (Feb 2016)	Caboose	Track & Structures







### Winter Meet Fresno Meet at HobbyTown USA By Mike O'Brien

News Flash :

This quarters Daylight Division meeting went well with 11 members buying 73 raffle tickets for a \$25.00 Gift Card from Hobby Town USA in Fresno Ca. The winning number was drawn with Mikes' Magical Ticket Twirler revealing this meetings WINNER to be Bo



Ticket Twirler revealing this meetings WINNER to be Bob Pethoud.

#### !!!!!WAY-TO-GO & CONGRATULATIONS BOB!!!!!

The boys from the division would like to send a very big THANK YOU to Justin and Nathan of Hobby Town for their great support. We would also like to extend an invite to any and all NMRA members and train

fanatics - if in the Fresno area - to stop by Hobby Town USA of Fresno, CA to take a look at their modeling items from trains to tools. Also if you have any questions, special model train needs or need modeling items ask Nathan, he'll take care of you with his expert knowledge.



### ALL CREEK BRANCH

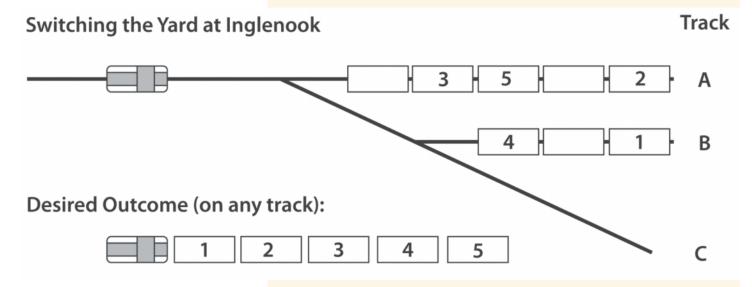


### The Answers Are Out There **Inglenook** By Robert Pethoud, Members Aid

Switching puzzles fall into at least two categories: realistic situations which might actually occur on a railroad sometime and contrived logic problems



which incidentally use freight cars as props. Normally, I adore the former and despise the latter, but some actually fall on a spectrum between those two extremes. One such is a switching puzzle I came across recently which is very popular in the UK, but is virtually unknown in the US. It's called Inglenook, and it's much simpler in design than John Allen's famous Timesaver, which also falls on that spectrum between realistic and contrived. Inglenook employs just two turnouts and can fit into a space a few inches wide and no more than about a dozen model freight cars in length.



Here's the formula: a switching lead serves three stub-ended spurs through two turnouts (see the illustration above); 8 freight cars rest on the spurs, which hold 5, 3, and 3 cars, respectively; five of those cars are chosen at random, using dice, cards, or some other method; and a locomotive, starting on the switch lead, must put together a train consisting of those cars in the order in which they were chosen. What makes the situation unrealistic is that the switching lead holds a maximum of 3 freight cars plus the locomotive.

To try to grasp the appeal of Inglenook, I tried it out on my kitchen table. I cut out 16 identical little rectangles from a 3x5 index card and colored them with felt pens, two each of eight different colors. Then I sketched the track arrangement on a sheet of paper and laid out eight of the "cars," one of each color, on two of the spurs. Next I chose five of the remaining duplicate cars at random and placed them in a line on the table beside the "yard" with its cars, to represent the desired order of the cars in the train. Then I set about switching the cars in the yard to build the required 5-car train. *Continued on Next Page* 

### Issues in the Daylight 501.c(3) Model Railroad "Clubs"?

Compiled by Editor from Regions and Divisions Yahoo Group

#### Posted by: gmo1515

An issue was recently brought up amongst some of our local model railroad club regarding 501c3 status. The club was established in 1989 and attained 501c7 status in 1994-ish. A couple of years ago it was decided to switch to a 501c3. Recently, a club member ordered some business cards for a local exhibit and now some other members are questioning whether we should even be referred to as a "club" at all. Apparently the thought is that it is okay for us to call ourselves a club or hobby club, but not in official documents (i.e: letterhead, business cards, web sites, membership manual, by-laws, annual meeting minutes, etc.)

Anyone have any expertise on this subject and could provide guidance? Is this really a compliance issue> Thanks, Jason P.

Posted by: whk58@pacbell.net

This one sounds like you need a real lawyer. Bill Kaufman

Posted by: "Dave Liesse" dsliesse This seems to be a combination legal/tax question. I can help with the tax side of things, ...

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## Inglenook

I found the task to be surprisingly addictive and I suddenly understood why so many Brits build versions of Inglenook for their homes and to display at train shows. Try it for yourself—I think you'll like it. It's challenging enough to be intriguing, but not so difficult as to become frustrating—in short, it's a recipe for fun.

I doubt you'll need any help solving the illustrated problem, but here's my solution anyway:

Pull track A, uncoupling behind car #5, and set car #5 on track C.

Pull car #4 from track B and set cars 3 and 4 against 5 on C. (Notice that C is now full.)

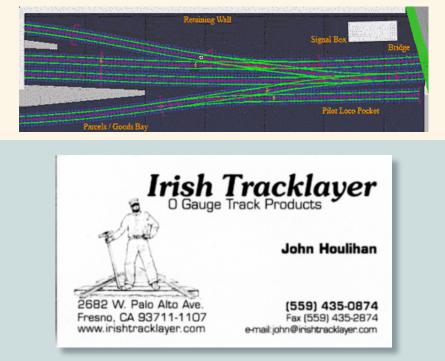
Pull remaining cars from B and shove them onto A against the two already there.

Uncouple ahead of car #1, then pull A and set the two unnumbered cars onto B.

On A, cut ahead of #2 and set the unwanted car behind #1 against the cars on B.

Pull #2 from A; set 1 and 2 against the cars on C to form the train, ready to depart.

Next time, we'll take a look at an American version of Inglenook which has no unrealistic restrictions on the length of the switching lead and which employs just one turnout! Until then, you can reach me with comments and questions at <u>pethoud@comcast.net</u>



If you would like to advertise your shop, side business, or your layout, contact the <u>Editor</u> to place your business card size advertisement, announcement or layout. Show off your layout.

but can't provide legal advice. Feel free to contact me offline to discuss this further (the whole group doesn't need to be involved in ongoing discussion, but we can post the final conclusion if people are interested). Dave Liesse. NMRADave@liessefamily.net

#### Posted by: "robert netzlof"

Please do. Bob Netzlof a/k/a Sweet Old Bob

#### Posted by: "Douglas Harding" hardingdouglas

If your club is an NMRA club, you might contact Bob Amsler, the NMRA's attorney.

You might also want to become familiar with the IRS publications http://www.irs.gov/Charitieshttp://www.irs.gov/Charities-&-Non-Profits/Other-Non-Profits/Social-Clubs &-Non-Profits/Other-Non-Profits/Social-Clubs

This may help well as http://www.501c3.org/blog/theother-nonprofits/

A brief look at the above shows the 501.c7 is specifically set up for social clubs, i.e.: hobby clubs. But I see nothing that indicates you must drop

501(c3) ModelRailroad "Clubs"?

the term "club" because you switched to a 501.c3. While I work for a non-profit, I am not an attorney so this is just an opinion.

Doug Harding, www.iowacentralrr.org

## From the Editor: CONTRIBUTING TO THE DAYLIGHT OBSERVATION

By George Pisching

We seek contributions to the newsletter from and for the benefit of our members. Many members cannot make it to our quarterly meets and would like to know more about our comings and goings. You can get AP points for the Model Railroad Author certificate by



getting items published in division and regional publications. (See the NMRA website for more information or contact the Daylight AP Chairman, Dave Grenier at grenida@pacbell.net.)

We're also looking for photographs of your layouts with captions or short stories about each. What do you say people? How about some publicity for your layouts that you have worked or are working so long and hard on?

Here are some suggested topics that will greatly enhance the Observation:

Daylight Member Profiles	Daylight Layout Profiles/Pictures
History in the Daylight • Stories of the Daylight Trains • Do You Remember this?	Achievements in the Daylight • MMR Achievement Programs • MMRs in the Daylight
How Do I Do This?	Tips & Tricks
Designed in the Daylight • Layout Design Discussions/Questions	Built in the Daylight • Daylight Scratch Builder
Youth in the Daylight	Book or Video Reviews
<ul><li>Things Seen in the Daylight</li><li>That's a Prototype?</li><li>Layout Features Seen in the Daylight</li></ul>	In the Daylight Gardens
Printed in the Daylight	Businesses in the Daylight
Jokes and Puzzles	Railroad Clubs in the Daylight
Events to Notice in the Daylight	Private Rail Cars Available
Operating in the Daylight	Railfanning in the Daylight • Railfan Trips you've Done

Submit material to our Editor at <u>gmpisching@netzero.com</u> or call 559-275-0199 Thanks

#### Posted by: <u>"Dan Cioffi"</u> danielcioffi

From personal experience this wasn't an issue with my club.

My club changed its name when we changed from a 501(c)(4) to a 501(c)(3) because of this. We were trying (and still are, unsuccessfully) to find space provided by the community for us. We discovered the word "club" indicates some kind of self interest group so we changed the name. It's opened a few more doors for us but still no space.

And the IRS had no problem granting us exempt status as a c(4) or c(3) when the name was Sarasota Model Railroad Club. If they had an issue with it, I'm sure we would have heard something about it. Their biggest concern was our lack of a written and signed Conflict of Interest Statement. But as Dave Lissee offered, start with him and work from there. My first thought was contact him. I believe he was very involved with the NMRA's application.

Dan Cioffi - Co Chair The NMRA 2017 National Convention NMRA 2017 Orlando The Orange Blossom Special http://NMRA2017.org/

#### Posted by: "Frank Koch" fjkoch3

Interesting discussion element. I was discussing part of this with an IRS auditor today (don't ask why as it is not attractive (and not related to NMRA)) and he suggested that the decision on classification might be more related to what and how the



May/June 2015

#### **Portland Daylight Express**



The Portland Daylight Express, August 23 - 29, 2015, is our next National Convention. This is the 80th NMRA National Convention.

All of our tour, merchandise, Modeling with the Masters, and food event activities for Portland Daylight

Express are now available on our website, linked to the <u>NMRA Company</u> <u>Store</u>. Special Interest Group events are detailed on the website, including OpSig sign-ups for both a pre-convention event in Seattle, and the convention itself near Portland.

Our clinic program is listed on the website as well. So far we have 152 titles provided by 96 presenters.

To make your selections we suggest you download our registration package, then book the events you desire on the website. Alternately you can fill out and mail the order forms.

Our website has links to many of the sites, events, and layouts on tour, so you can learn more about the activity before you visit.

For the first time at a national convention, the layouts on tour have been assessed for accessibility issues.

Late August weather in Portland, Oregon is usually fine, with highs near 80 degrees Fahrenheit (27 degrees Celsius), and more than 13-hours of daylight.

We look forward to having you visit, enjoy the many exciting activities, meet new friends. Encourage a friend to attend with you.

Check out our website www.nmra2015portland.org/

National clinics, now at your fingertips



Ever wish you could see some classic clinics from the NMRA National Conventions that you may have missed? Now you can.

Recently NMRA Headquarters sent your Region DVD copies of approximately 90 clinics and other model railroad presentations. Most were recorded at National Conventions, half of which date from 2002 to the present. They're perfect for Divisions to show at train shows or swap meets, or at regular meetings when a live clinic isn't available.

For more information about how your Division can make use of these DVDs, contact one of your Region officers or Board members.

submission was worded - much like the contest forms....the decision makers only act on what is said, without interpretation. I'm meeting with him in several weeks and will discuss several topics if possible...and will report back with any insights.

I've learned the only tact to take is that the auditor is not a friend, has no hidden agenda, but is trained to look for certain behaviors, processes, or actions that are not in accord with the regulations. I found it interesting in that he claims that he does not know why we are meeting to ensure an unbiased review...we'll see.

Frank Koch, too much a volunteer in too many areas!

#### Posted by: "Ed" dispresol

Having established several not for profit organizations I agree with what the auditor told Frank. 'Remember, you first become a state licensed Corporation.' That process requires paperwork, including a carefully worded statement about what your organization is, does, and intends to do.

501(c3) ModelRailroad "Clubs"?

Once you become a corporation you apply to the IRS, completing lots more paperwork. Again, it is the wording of that document that counts, not the name of the organization.

Also remember, when picking a name you must ensure no other corporations in your state have the same or similar name -- cannot

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# NMRA Bulletin

#### AP questions? We have answers! - Part 2 By Frank Koch, NMRA AP

In the March/April issue of the *NMRA eBulletin* I addressed two questions that come up often. In this issue I'll address two more frequently asked questions. As I've mentioned, I answer them the same way every time, but this will increase the number of members who actually see them. I'll be adding these explanations to the website over time

Q: For the Civil Engineer requirement, do I have to demonstrate that a locomotive can navigate my track work? Does the evaluated track have to be ballasted?

A: This is a multi-part answer addressing two separate parts of the requirements. First, the layout that contains all the various required elements including a scale-specific amount of track must be finished and operable - ballasted and trains can run under their own power. If your layout is run down and poor and the ties are buried in the mud, then show some photos of a prototype to show that's what you are modeling. For the three examples of <u>operable</u> track work that you build for evaluation, there are really three criteria: (i) you must construct the points and frog from stock rail and lay the track (no kits); (ii) the track must meet all applicable NMRA track dimension standards using the appropriate NMRA track gauge or an equivalent; and (iii) a locomotive must successfully traverse all routes of the track work under its own power. (Note: don't over think this last requirement -it can be wind-up, DC, DCC, power on board, or anything else that will "self-propel" the locomotive.)

Q: Why do the forms sometimes look one way on the screen and print out differently or appear to change over time?

A: All the forms on the website are current even if the dates are 2006 they are being changed to current dates. One factor is that some personal software or systems have internal formatting defaults that can change documents that are outlined into a slightly different format and appearance. We are going to eliminate all outline formats and use just text. Another factor that is being eliminated is that, on a reboot of the website, we have seen links to old forms picked up. We believe this is past us now with the new website. When I change a form, the old form will be deleted and not left in the archive. If it is not there, it cannot be restored.



# A few words from the President Looking toward tomorrow

With the election behind us, I'd like to thank all of you who took the time and made the effort to vote. You help keep the NMRA strong and functioning. When you vote, you vote for the office but also for the organization by

taking the time to show you are concerned for our future.

confuse people with similar names. So the name could include the term "Club".

Good luck Frank, may the IRS be merciful, and swift in their review.

Ed, On the Golf Coast of the Carolinas

#### Posted by: kebfsm

Jason, Have you already obtained 501c3 determination? If so, then you should use whatever name(s) are on the IRS Determination Letter.

Kevin Bergeman, San Antonio N-TRAK Association, A 501c3 club

#### Posted by: gmo1515

Yes we have, It was probably around 2011 or so before I was an officer of the club. We'll go back and look to see what the wording was there.

To be perfectly honest, at the time I didn't pay much attention to it because it really didn't interest me. I wanted to do model railroading stuff and at the time really didn't much ambition towards being in an administration role the club. Unfortunately, I think the more I've been involved with it the more I wish I stayed doing what I was doing four years ago. Jason

#### Posted by: <u>"Dan Cioffi"</u>

Unfortunately the work to "administer" needs to be shared. You can't always expect the same people to do it, they will burn out.

## NMRA Bulletin

Now the rest of you, I assume, did not vote because of other matters or, hopefully, because you were pleased with the direction taken.

A big thanks to all who ran for office. There are NO losers. By putting yourself out there, you demonstrate a commitment to the organization which is refreshing and constructive. We hope you will stay involved. We need good people. Special thanks to our lead Director Jack Hamilton, who ran for President in order to give you a choice. Again, a win-win. And congrats to the new and returning officers and directors. We continue to benefit from a strong leadership team.

Now that the dust has settled, allow me to briefly sketch what I hope this term will bring – and it is my last term. We will finish the Gallery Exhibit at the California State Railroad Museum (CSRM). We will complete the move of the Kalmbach Memorial Library collection to CSRM.

And we will re-write the Executive Handbook (EHB) to make it more usable and put it in the right perspective. For too long, it has been misinterpreted as a code of regulations from Congress or Parliament, rather than a how-to guide for our Association. So it will be split into two parts: a corporate section of bylaws (short!) and policies/procedures for corporate purposes. There will also be a shorter section of program policies and procedures to assist in administering them at the National or local level.

Another goal is to strengthen the bonds between the National and Regional/local levels. This is crucial as we integrate our Association through the 501(c)3 process, which is slowly proceeding.

There are many challenges, there are also many opportunities. With your help and support, the NMRA will thrive and continue to lead.

Those are my thoughts; what are yours? Charlie

#### 2015 Election Results are as follows:

President	.Charlie Getz, HLM
Vice President Administration	.Clark Kooning, HLM, MMR
Vice President Special Projects	.Gerry Leone, HLM, MMR
At Large North American Director	Peter Youngblood, MMR
Eastern District Director	.Joe Gelmini, MMR
Pacific District Director	.Mike Bartlett

This election was a huge undertaking and was truly a worldwide election as the membership had the opportunity to vote on three officer positions. There were five candidates for these three positions. Along with the three officer positions, there were three director positions on the ballot. One of these director positions had six candidates. We had a total of fourteen candidates for the six positions on the ballot.

My club had two members that demonstrate this. We had a newly retired accountant join and asked if what he wanted to do as his support related work. He said nothing he just retired from working. We explained that most members were retired and regardless the bathrooms didn't get cleaned by themselves and the garbage didn't magically walk out to the dumpster (which was right outside our back door). Which did he want to do? He chose garbage.

We had another member we explained this too. His attitude was he was paying dues for layout access to model and run trains, nothing more. The club could do maintenance and cleaning he wanted no part of it. He didn't do it at home, his wife was expected to and he wasn't doing it at the club. He suggested we get our wives to do the cleaning. We suggested he not be a member. He took the suggestion to heart and left. Dan Cioffi

#### Posted by: "Dave Liesse"

Actually, I had nothing to do with the NMRA's application -- I wasn't working as a tax professional at that time. I did work a little bit on MWR's application. Now, however, I am a tax professional with a niche in exempt organizations.

As has been answered by others, the name of the organization really doesn't make much difference. If the club already has 501(c)(3) status, I recommend not doing anything to rock the boat! Dave

Continued on Next Page

## NMRA Bulletin

I want to thank all the members who took the opportunity to run for these positions in order to become a member of the NMRA Leadership Team and all the members that participated in the election by voting.

Because this was a worldwide election, we used four worldwide ballot collection points. Each ballot collection point had a corresponding Ballot Committee. Each Ballot Committee consisted of a Chair and two members. Because of the number of ballots processed and the large number of candidates for At Large Worldwide Director, the National Ballot Committee had to meet twice in order to process all of the ballots submitted by the US members. I want to thank all the members who volunteered their time to process all the ballots.

There were many people involved in finding candidates, getting candidate statements, putting the ballot together, and then processing the ballots. I am grateful for all the hard work that they did for this election. I do want to thank one person by name. National Nominating Committee Chair Tony Koester put together a slate of candidates and presented it to the BOD at the Annual Meeting in Cleveland. Unfortunately, soon after the National Convention, the only candidate we had for At Large North American Director had to withdraw his name for consideration for personal reasons. This left us with no candidate for this position. There is no process in the EHB for such an occurrence. Tony and I coordinated a plan to get candidates, got the plan approved by the BOD, and then Tony went out searching for candidates. There was a great interest for this position and Tony found six that he felt eligible for the position. I want to thank Tony for his hard work during a process that we had no idea what the outcome was going to be.

### 2016 Notice of Elections



The following NMRA Board of Directors positions are open for election in 2016:

Western District Director;

Atlantic District Director; and

At-Large Worldwide Director

The current Western District Director is term limited and therefore is ineligible to be a candidate for this election. Both the current Atlantic District Director and the At-Large Worldwide Director are eligible to be candidates for this election.

Please check Article III, paragraph 12, of the NMRA Executive Handbook (EHB) located at <u>http://www.nmra.org</u> for the extent of the districts affected. Qualifications for candidates are listed in the EHB. Submissions of candidates for the Western District Director and US resident candidates for At-Large Worldwide Director shall be submitted to Tony Koester, National Nominating Committee Chair, at nkpfan@ptd.net no later than June 15, 2015.

Posted by: gmo1515

As mentioned before, our club was a 501c7-s which included Social Clubs and Hobby Clubs, however 501c3-s included no corporation types for clubs. As a result, we decided to pursue our 501c3 as an educational organization. After all, we do try to introduce people to the hobby and teach them how to be better modelers. The attorney we used was very careful about reviewing and editing our wording of the emphasizing narratives our activities educational and omitting our club activities.

At this point the gentleman (who is now our club VP) wanted to be on the safe side and protect our 501c3 status and avoid the use of the word "club" in our written material. He said he was not too concerned about the IRS agents, but more about their attorneys who would go strictly by the written regulations.

This week he called the IRS today and talked to agent and described our situation, she kept telling me that IRS primarily looks at our purpose to make sure that we are complying and we can call ourselves a club. She used the example of the Boys and Girls Clubs which are 501c3-s. With that said, perhaps using the word "Club" in our name isn't a problem? Jason

Please respond to this article as a Letter to the Editor, care of: \_gmpisching@netzero.com

Go to the Division Web Site at:

www.pcrnmra.org/daylight

# NMRA Bulletin

Submissions of candidates for the Atlantic District and Atlantic District resident candidates for At-Large Worldwide Director shall be submitted to Tom Winlow, Atlantic District Nominating Committee Chair, at tom.winlow@btinternet.com no later than June 15, 2015.

Submissions of Pacific District resident candidates for At-Large Worldwide Director shall be submitted to Sam Mangion, Pacific District Nominating Committee Chair, at <u>mangion2@bigpond.com</u> no later than June 15, 2015.

Submissions of NMRA Canada resident candidates for At-Large Worldwide Director shall be submitted to Stephen Wood, NMRA Canada Nominating Committee Chair, at <a href="mailto:stephendwood@gmail.com">stephendwood@gmail.com</a> no later than June 15, 2015.

Candidates may wish to run for these positions by petition and not be subjected to the decisions of the respective Nominations Committee. Requirements for submitting by petition are contained in the EHB. All submissions by petition shall be received by the Secretary NMRA at <u>snevets4@bellsouth.net</u> no later than September 15, 2015.

### C/MRI SIG formed

The C/MRI SIG is dedicated to supporting the Computer Model Railroad Interface (C/MRI) and the CMRInet protocol as designed by Dr. Bruce Chubb, MMR, and susequent enhancements. There are over 3,000 layouts using the C/MRI system to support prototypical signaling, staging automation, lighting control, animation and other applications.

The SIG exists to provide a forum for mutual support and exchange of information among C/MRI users and those interested in using it or developing products for it.

The SIG also supports the CMRInet protocol, recently established as Layout Control Specification LCS-9.10 under the NMRA User Group Specifications and will establish a Steering Committee for CMRInet.

The SIG uses the existing cmri-users yahoo group as a forum, just send an email to <u>cmri\_users-subscribe@yahoogroups.com</u> to join.

Seth Neumann is the coordinator of C/MRI SIG and can be reached at <u>sneumann@pacbell.net</u>

### **Region and National Conventions**

(Only those conventions occurring in the next three months are listed)

May 13-17: Pacific Coast Region, Newark, CA

- May 14-17: Mid-Central Region, Lexington, KY
- May 15-17: Niagara Frontier Region, Rochester, NY

May 22-24: Thousand Lakes Region, Thunder Bay, ON

## Membership

Have you changed your address or other membership information?

Notify Headquarters!

e-mail: nmrahq@aol.com

Phone: 423-892-2846 (8am-4pm ET)

Mail: PO Box 1328 Soddy Daisy TN 37384-1328

### **Keeping Connected**

NMRA Web - <u>http://www.nmra.org/</u> Facebook -<u>https://www.facebook.com/groups/46</u> 322574676/

#### PCR

Web - http://www.pcrnmra.org/ and

Facebook https://www.facebook.com/pcrnmra

Yahoo Groups https://groups.yahoo.com/neo/group s/PCR-nmra/info

Daylight Division Web http://www.pcrnmra.org/daylight/ Facebook https://www.facebook.com/DDIL2014

<u>Yahoo Groups -</u> <u>https://groups.yahoo.com/neo/group</u> s/daylightdivision/info

# *Division Meets for 2015*

We have the locations for all the remaining meets, in 2015, set, and here they are:

August 1 -- Oceano at Oceano Depot November 7 -- Santa Barbara at Gary Siegel's Southern Pacific Santa Cruz Division Garden Railroad

# NMRA Bulletin

Jun 4-7: Rocky Mountain Region, Greenwood Village, CO

Jun 5-6: Southeastern Region, Greenville, SC

Jun 5-7: Mid-Continent Region, Jefferson City, MO

Jul 22-25: Lone Star Region, Beaumont, TX

Aug 23-29: NMRA National Convention, Portland, OR

### Master Model Railroaders



552: Gary Butts, PSR

553: Craig Symington, TLR

### In Future Issues of NMRA Magazine



PSR tour: The Scottsdale Model RR Society layout

Controlling 280 turnout servos

Protecting details on the edge of a layout

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## Newark, California May 13-17, 2015 www.pcrnmra.org/conv2015