



Ore-Cutts

Volume XLV Number 2

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Come join us on February 10, 2009 at 7:00 P.m. at the Mussell Senior Center, 510 E Park, Santa Maria, for a **Program, "Tapped Out?"** by Ralph Bishop on how to find good material at an over-collected site. Ralph is our resident "expurt" on local collecting so this should be a very



informative talk. The **Display** theme will be any rocks found on the Central Coast. **Desert** will Pies provided by Sandy Berthelot, Jeannie Lingerfelt & Roger Lehman.



January Program-All Wired up

Member Sharon Duncan spoke to us about a way to make jewelry and other objects from seashells, rocks and other items using metal wire of copper, brass, silver and gold. It takes ½ to 1 hour to make most items depending on your skill and experience and the elaborateness of the design. You can take your necessary tools with you and work just about anywhere.

One uses round, half-round and square wire in medium or dead soft condition for most work. Hard wire is used only where springiness is needed, such as in a brooch pin to keep it closed.

The tools needed are available at rock shows, from catalog sales from companies such as Rio Grande who cater for the lapidary trade and from local tool suppliers such as Harbor freight. You need tools with smooth jaws so as not to mar the wire, but with that in mind, you can spend a little or a lot for the following tools: round nose pliers, flatnose pliers, flush cutters, pin vise, pocket knife, files, and polishing cloth. You can get ergonomically designed tools and tools with nylon jaws as well as very specialized tools if you find yourself doing a lot of wirewrapping. You can use sandpaper or files to smooth the jaws of your tools. Keep your tools for wire wrap only and mark them so you know which are yours and for this purpose only.

Ideas can be gotten for projects from old copies of the *Wire Artist* (no longer in print, but available at shows and from the internet,) books, *Step-By-Step-Wire Jewelry* magazine, and instructional DVDs.

To begin, look at your objects size, color, pattern and decide the type and size of wire to use and measure object with a tape measure. Add at least 3 inches to circumference to form bail and any decoration you may wish to add. Straighten and clean your wire, once you have measured and cut your lengths from the roll, by pulling through a polishing cloth, for very heavy tarnish use borax to clean.

Decide where wraps will be placed and mark with a *Sharpie* in an inconspicuous spot. Use half-round wire to bind wires together, with the flat side down. Use 3 or more wraps to bind at each marked site. Start by making a u-shaped bend in the wrap wire and slip it over the bundle, use fingers to push it around the bundle and your flat nosed pliers to harden it in place. Trim the wrap wires to inside so ends do not show and cannot catch on clothing. Sharpie marks can be removed with fingernail polish remover.

Shape wire bundle to your object, bind the top and make a bail. Sculpt the rest of the wire to your taste, add beads, dangles etc as you like. Use any mistakes as a creative springboard for a new design.

While she was talking, Sharon demonstrated each step by wrapping a stone as she went and she passed it and other examples around to show.

VCR and DVD instructional tapes are available to check out from our library, and members Sharon Duncan, Jeannie Lingerfelt, Gloria Dana and Debbie Hood are all willing to help you get started.

My Ole Buddy, Wes

By Ralph Bishop

Ladies & Gentlemen of the readership I think it would be a good thing to start the New Year with a little humor. So my first true story will be an exposé of rockological intrigue. The starring roles will be my ole buddy, Wes, a young lady from another dimension... and myself.

Ole Wes is a bred & borned "Sooner", aka "Okie," unlike myself, who am a "prune picker." Ole Wes was borned in

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the lap of luxury befitted a son of Pioneer Blood. He come into this here world, during a mighty thunderclap, in a one-room CCC shack with 1 door and 1 open window. As the storm blowed down a tree in front a the door, blocking any comin' or goin', a brilliant sphere o' ball lightning came through that thar windah, circled the walls and flew outen the same windah. That, folks, is how the creator energized my ole buddy Wes for his journey through life.

Growin' up on the farm, he was nourished by such culinary delights as crik water (probably replete with all forms of aquatic flora & fauna,) and boiled possum, which he mentioned left a 1-inch thick layer of greasy fat on top of the succulent marsupial flesh.

Later in life, as testosterone challenged his perceptions, he got his first glimpse of bikini-clad "terra firma" silhouetted against the clear blue sky on a high diving board while passing the local swimmin' hole. He ain't neva seed one of those before (bikinis) and promptly slammed his bronze, 2-door '49 Lincoln into a brick wall. That left a defined impression on his life, the word 'Lincoln,' and its emblem imprinted on his chest. It also buggered up his nose, which caused nosebleeds down the road. But the ole doc took care a that thar problem, he cauterized the inside a both his nostrils with a red-hot soldering iron. My guess is the ole doc graduated from Muskogee U. or Oklahoma Tech.

But Ole Wes's drivin' improved greatly after that. He tooled his '49 301 V8 Mercury over "Thunder Road," out runnin those durn Yankee revenueurs, claimed to have never spilled a drop o' "shine," but mighta took a snort now and again.

A mite later, after a discussion with a local judge, he joined the Navy. Boot Camp musta been tough after such a sheltered life. While sailing the seven seas in the service of our glorious nation, he picked up the nickname "Straight Arrow", and he became culturally enlightened.

After startin' on the ground floor, using them thar contraptions we now call com-puters, he ended up becomin' one a them *Rocket Scientists* at Vandenberg Rocket Base. He musta been purdy good at sendin' them thar big ole missiles straight as an arrow cuz he never hit Guadelupe when he was aimin' at Quadulene.

They kept him on fur quit a spell during which time he became a hero of the cold war. The U. S. Govemint had lined up a Yankee ex-purt to talk to the Russkies at the Strategic Arms Reduction Treaty (START) confab. At the last minit, the Govemint realized their Nimrod was a spurt and contacted ole Straight Arrow himself, givin' him only 3 days to com-pute a pre-sen-ta-tion representin' our great nation in front of the Russkies. He pulled her off, folks, with flyin' colors, con-vinc-in' um we knew what we were doin'.

He recently went to his 50th high school re-union. He was the onlyist Rocket Scientist thar. No joke.

This true story, however, deals with the undyin' compassion that resides in the heart a' this Amurican patriot. He's always a tryin' to hep me out, me bein' a bachelor and all, with my lacka female companionship. Why ... he speaks great words about me, and my prowess in all sorts a en-deavors. ... Why, to hear him, you'd think I'm the *second commin.*' An' he does it with a straight face. A better friend a man has nevah had, as you will soon read.

We was a standin' in Jeannie's (the love of his life) front yard, lookin' at a big ole pile a' rocks scattered hither and yon (she's soooo unnerstandin' fur a Cherokee with a tomahawk on her mantle,) when a bright green '64 Mustang convertible with her top down, slid right up his driveway. Whoa..."*Mustang Sally betta' slow that Mustang down!*" The door popped open and a bubble-headed Bleach Blond with the swang of a pole dancer bee booped past the palm tree, and through the gate like she knew what she wanted.

"Hi." She cooed. Her massacred eyelashes were long as a spotted calves', and they were a flappin'.

"Are you Wes Lingerfelt?"

"Yes, I am, said Wes.

"I understand you buy stones," she said, movin' close enough so her perfume dern near knocked us over.

"Well, I have some rare stones and Indian Spirit Stones I want to sell. Would you like to look at my stones?"

"Sure," Wes gurgled. She spun on her heels like a warm summer dust devil.

"Where'd she come from?" I asked Wes.

"1965, I think," he replied.

She returned with a box and asked if we could retreat to the shop. Laying her stones on the counter with great delicacy she explained, this one was carved into a buffalo head by ancient Americans. Another one was very rare, a falling star she found at the beach at midnight. Look at this one; it has a picture of an eagle in flight! Wes and I looked at each other. It was road gravel. The ancient American carved buffalo head was a chunk of asphalt.

Ever discreet, ole Wes said he could not see a buffalo's head in her stone. She leaned forward, her kittens almost escaping her low-cut Chantilly lace, and said, "I can't see it, either. Maybe it was only in my memory."

I thought to myself, "This one might a flown over the Cuckoo's nest." As I snapped out of that thought, I saw her make her move, eyelashes a flappin', she sidled up to my Ole Buddy, Wes, durn near squashin' her left kitten up agin' his right ribcage. This could be a fatal transaction. Fatal for Wes as it was lunchtime, when Jeannie usually stuck her head through the rock shop door to say, "Lunch is on." Wes was trapped between the display case, the wall, and a kitten. He was quite astammer, but somehow blurted out that he didn't have any money right then, and made a stealth move, somehow disengagin' himself from the feline peril.

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When she pouted, “Okay,” her lower lip stuck out so far I could a sat on it. She slinked off and no sooner than she had pulled out of the driveway, Jeannie stuck her head in the rock room and hollered, “Lunch is on.” Being in shock, we both jumped at the sound of her voice.

As we walked toward the house Ole Wes seemed to be in a trance of terror. Sitting down, he was on his second bite of chili when Jeannie, with one eyebrow raised, asked, “What was that vamp selling?”

Wes almost choked on his chili as I said, “A bunch of road gravel.”

“I’ll bet.” She replied with all the verve of observational estrogen.

Now, Ladies & Gentlemen, I love other men’s wives. Especially, Jeannie Lingerfelt. She is an excellent cook, and not being married to her, I can split at the first sign of a *jaundiced eye*. Exhibiting overt cowardice, I inhaled my chili and split.

A week later “Kitten” called me out of the blue. It seems she’d made another run for the money and my Ole Buddy Wes, knowing that I was in a desert of emotional companionship, had illuminated me as a “seer” and “crystal gazer” and “healer”...no, wait, *that* was what he told to the next goofy broad he tried to help me out on. If I remember, this time I was an Ancient Indian Expert, a fossil aficionado, the Indiana Jones of the Central Coast.

“Mr. Lingerfelt said you were ‘the man’,” she cooed, “the man’ I should talk to. He said you discovered giant elephant bones in Arroyo Grande Creek. I have found ancient bones there, myself. Would you like to check out my bones?”

Gawd! I was in a dilemma. I detected distinct lunacy and could still faintly hear the theme from “Play Misty For Me,” that I had just recently watched. ...But, I *was* missing about half of the skeleton of my mastodon. I knew if I didn’t go look, she would have significant specimens.

The Ice Age bones of this local Mastodon were very important. Last century I had found ribs, vertebrae, a tooth, a lower jaw, 2 two huge shoulder blades, and most importantly, leg bones showing butcher marks and two archaic Native American tools. Since that time they have been carbon dated with a 90% chance of being at least 20,000 years old. Mr. Joe Talogon, a Chumash elder and operator of the Guadalupe Cultural Center paid the expense, and some of the bones and artifacts can be seen at the center.

“Do you live alone?” I asked.

“Oh, no, I’m not married,” she replied. Terror precipitated in my brain, “I live with my mother.” My courage returned. Surely I would be safe with dear ole mom there. I *bucked up* and made a date...I mean, appointment.

I pulled into the trailer park and immediately started channeling Tanya Harding. I knocked on the door of the

doublewide and was greeted by, whoa, a nearly see-through blouse and miniskirt. But under the bouffant hairdo was... *Mom*. Just like my sainted mother, knitting booties in her recliner. I made a move akin to a Harlem Globetrotter and introduced myself to *Mom*. She was so demure and sweet, I felt sure she would protect her daughter’s, huh, I mean, *my* chastity.

With an animated sweep of her arm the vixen said, “These are my stones.” I closed my eyes so as not to be intimidated by her kittens (oops, I just lied.) There before me, and behind me, on every horizontal space in the entire trailer...every table, windowsill, on the chair seats and kitchen counters was...road gravel.

It should be said that I have no prejudice against road gravel. One of the first rocks in my collection was a piece of granite from a nearby railroad bed. A rare California diamond was found in road gravel in the central valley. Much of the road gravel in Midwestern states contain water worn Lake Superior Agates, and who can forget the beautiful cherry red log found by the famous road huntress, Sylvia Nasholm and her wheelman, Don, at Toe Jam Creek. But *this* stuff was only in Kitten’s imagination.

We went through the litany, Indian carved snakes (square rocks,) fossil bugs (round rocks,) the buffalo head (asphalt chunk,) that she said she now “*re-recognized.*”

I tried to beg off but she said, “Wait! You haven’t seen my bones yet!” with a bow (another feline near escape,) she gestured down the hall.

I looked to *Mom*, but she just continued knitting. I followed “Kitten” down the hall to her...Gawd amighty! Her bed was covered with road gravel, and her dresser...road gravel, and the windowsills, road gravel.

“I don’t see any bones,” I said and made desperately for the door, “I’ve gotta go,” as I started hopefully back up the hall.

“Wait, wait,” she cried just as I got to where the hall opened up into *Mom’s* front room. *She* was oblivious, knitting.

The vixen opened up a door just 8 inches from *Mom’s* head, and like a dummy, I entered a bathroom. On every flat spot...toilet seat, counter, and the bottom of the tub...road gravel.

“I just found these rare stones yesterday. Would you like to help me wash them?”

I looked through the open door. *Mom* looked up momentarily and then back to her wool.

“Duh, duh, da duh da, I gotta go!” and made it to *Mom* saying, “It was a pleasure meeting you,” and escaped out the front door and made my getaway. I ain’t nevah, nevah run’d away from a pair of kittens so fast in my whole life!

When I slammed my front door shut behind me, I promptly called Ole Wes saying, “What the bleep bleep were you bleep thinking giving my number to that broad?”

“Jes’ tryin’ ta hep ya out, Ralph,” Ole Wes replied. “Did you see her bones?”

“I sure did!”

My Ole Buddy, Wes. A better friend I ain’t nevah had!

January Fieldtrip-Pining Away

By Bob Bullock & Wayne Mills

(Ed’s Note: I received two articles on the fieldtrip in January, so I put them together into one article as I have done in the past. The Italics are Wayne’s comments and descriptions.)

Well it went off ok for being on a Sunday. The weather could not have been more perfect nor could the folks have. We ended up with 17 people, that included 2 youngens and a potential new member. *Picture By Bob Bullock*

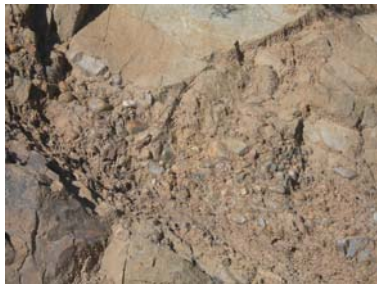


We had a great turnout for our January field trip. Bob Bullock, Sharon Duncan, Kathy Collison, her daughter Claire and friend Julie, Keith McKay and Erica Erskine, Wes and Jeannie Lingerfelt, Don Nasholm, Gloria Dana, Paulette and another a new member, Laura Gephart, Dick Bazzell, John and Elaine Von Achen, and myself. I enjoyed riding with Don, and heard a few stories about the old (circa 1984) days of the society and of some of Don and Sylvia’s travel and rock collecting adventures.

We departed the parking lot of Mussell Senior Center about 8:15, and met Wes, John, Elaine, Paulette and Jeannie at the Bull Canyon, Route 166 East intersection. From there it was a 30-minute or so drive to the Miranda Pines turn-off across from the Rock Front Ranch. We wound up the hill, pausing a couple of times for photo ops, and there were several. The day was clear and cool at the start, but warmed-up as the morning passed. By the time we got to the campground near the top of Miranda Pine Mountain (elevation 3000 feet), the temperatures were about ideal.

Picture by Wayne Mills

We really didn’t get to do too much rock picking as we were too high in



elevation, but we did notice alluvial flow material above the 4000-foot mark. Along with some very breath taking views of the Cuyama Valley, the far off snow-bound High Sierras and the snow dusted backside of Figueroa Mountain. I think

we collected some good memories. Plus there was still some snow on the ground for us. *Picture by Bob Bullock*



After lunch at a recently graded area midway between Miranda Pine and the turnoff to Bates Canyon, we continued southeastward, enjoying the views to the south east of McKinley Mountain (6182 feet), and San Rafael Mountain (6593 feet) that still retained some snow near their summits. We could also see the ocean, about 40 miles to the west. Before we turned onto Bates Canyon that leads to Cottonwood Canyon, and eventually to 166, we stopped to let the young ladies play in the snow that lingered in the permanent shadow at the head of the canyon.

The views from almost every place we stopped were lovely. Unfortunately my camera died after two shots. There were plenty of rocks to look at, but most of the trip was in sedimentary terrain. There were some interesting formations showing alternating layers of sandstone and conglomerate, but many of the river-rounded clasts were quartzite. I got a couple of armful-sized, lichen-covered sedimentary rocks for my cactus garden at one of the stops, but aside from that and the views, the two pieces of jasp-agate found by Wes and Dick at our last stop along Cottonwood Creek near Route 166 were the best rock finds of the day that I saw, though I did find a small piece of travertine that I will try to polish for our next meeting. *Picture by Bob Bullock*



Also we became involved in some small rescues, one man spent the night out on one of the many ridgelines, alone with a dead battery in his jeep. The OMS Field trip Chairman and his comrades were able to send him on his way back to Santa Maria. Next up were 2 young ladies who traveled into the area in their Volvo and punctured their fuel tank, lacking sense in the first place they were guided out by cell phone by a local Tow truck operator and his dad and told where to meet up with help. This event was concluded successfully as well. Our ladies in the group had to endure the roughness of the pioneering days, this portion of the Los Padres Forrest hasn’t caught up with the 21st century or even the 20th. Wooden biddies, with one hole, and spiders, but there was TP. No one fell in, luckily.

Don got me back to my car about 4 p.m., so it was a pretty long day in the field. We had seen some lovely territory, but no lovely rocks. Well, there’s always next month.

I do wish to thank our fearless field trip leader who organized and led us on this lovely outing. This is one I may

repeat, though with lowered expectations of finding lovely rocks to polish.

Prez Box

By Debbie Hood

I was pleased to see such a good turn out at the January meeting to begin the New Year. Sharon's talk on Wirewrap was enthusiastically received, so I fully expect to see some examples of work from folks who had never tried it before. With that in mind, Sharon and I have been working on setting up a "work shop" program so folks can come, work on a project, get assistance as needed, and do a little visiting while they are at it. The first one will be at Sharon's house (address in your Red Book,) on Feb 11 (second Wednesdays of each month) at 6:00 pm till you get tired and leave or Sharon gets tired and throws you out. You can work on any kind of project, as long as you can bring your tools with you, beading, Silversmithing, wirewrapping, whatever.

I want to thank all those who stepped up and took on committees and jobs...you are the backbone of this club, and number 1 in my book! We are still in need of someone to take the snack bar at the Show in August, and as always Sylvia has volunteered to guide & assist. We also need an Assistant Wagon Master for the Field trips. This is not a hard job. Bob will help plan the outings, but occasionally needs someone to lead it when he cannot. Both of these job are great ways for newbies to get involved as you will have plenty of help and guidance from experienced club members. Also these are jobs that can be shared by two people so as to not burden any one person too much.

A Thank You goes out to Bud Burgess for his donations to the Door Prize activity, and to Chuck Hammond for the donation of slabs for our pebble pups.

(On the way to Cambria, we stopped in Harmony and watched a guy blowing reproduction Japanese fish floats at the glass-works there.)

A few doors west of Seekers, on the same side of the road, we saw a new store. We were drawn there by the huge mineral and fossil specimens in the window. On the inside, the store is even more remarkable. I think they have the most museum-quality specimens I have seen in a store. I was especially drawn to a slab from Morocco containing both Devonian age trilobites and sea-stars. I do not recall ever seeing this before.

*The slab is about 3.5 feet across
Photo By Wayne Mills*



The shop called Planet Yachats (after their home store in Yachats (pronounced ya hats), Oregon also had some beautiful amethyst cathedrals and many other minerals at prices that varied with their desirability. (The more I wanted them, the more expensive they were. The sea-star and trilobite slab was priced at about \$10,000.)



*The amethyst and citrine is pretty too!
Photo By Wayne Mills*

We had a lot of fun on our weekend in Cambria. There is much to do in addition to rocking. I recommend a visit to Planet Yachats if you get close to Cambria. It is

probably the closest place to a Rock Museum in our area.

Sunshine

Betty Reyburn's surgery went well and they got good news. Thanks for all your prayers. To everybody who has had the viral *grubbies* going around-GET WELL SOON!



New Rocker In Town

By Wayne Mills

On the third weekend in December, Betty and I traveled to Cambria to celebrate her birthday. We went to see the elephant seals at Piedras Blancas, and then stopped at San Simeon Beach to do a little rock collecting. Found some nice brecciated jasper, and a few pieces of the mushroom rhyolite from near the high point on Route 46. On Saturday, we did the tourist thing in the East Village of Cambria. One of my favorite shops there is *Heart's Ease*, a little herb and garden store where we bought some licorice sticks (one of Betty's favorite flavors.) Then we wandered across the street (Burton Road) to look at the glass in *Seekers* gallery.

Birthdays & Anniversaries

Birthday greetings go out to Alma DeFreitas, Jan Ferguson & Alexis Van Natta who are having birthdays this



month. Happy Birthday & Many more!



Celebrating an anniversary in February are Peggy Johnsen and her husband. We wish you both much happiness!

Are you a Hobbyist?

By Wes Lingerfelt

Having just experienced a IRS audit where the agency decided my business of 19 years was not an "activity engaged in for profit" I can elaborate a little on the thinking of the IRS agents involved. Even though my Lapidary business has grown to several thousands of dollars in income and expense figures they looked at the fact that the business was being conducted from my home without a store front or shingle hanging from a business location.

They also looked at the fact that my other income streams were more than enough for me to live a good life during retirement. In addition, they noted that I was deriving immense pleasure from the activity. A problem arose when I attempted to reduce my business inventory level by taking a loss on non-sellable merchandise therefore creating a significant loss that affected (reduced) the amount of tax due on my other income streams. It makes no difference how large or small your enterprise is for them to conclude you are only a hobbyist and not a valid "Schedule C" business. All is not lost however. There may well be advantages to reporting the activity on a Form 1040 itemized deductions which is subject to the 2 % rule. I will know soon enough. The following provides guidance on what to expect from the Internal Revenue Service if you are retired and try to develop a business from your craft work.

Treasury Regulation § 1.183-2

Treasury Regulation 1.183-2(a) defines activity not engaged in for profit as "any activity other than one with respect to which deductions are allowable for the taxable year under section 162 (business expenses) or under paragraph (1) or (2) of section 212 (investment expenses)." While this definition tells the reader nothing more than not for profit activity means non-business and non-investment activity, subsection (b) of Regulation 1.183-2 provides 9 factors which may be used to determine whether an activity is, or is not, for profit:

1. **The manner in which the taxpayer carries on the activity:** If the activity is carried on "in a business like manner and maintains complete and accurate books and records" it is indicative of the activity being for profit.

2. **The expertise of the taxpayer or his advisors:** "Preparation for the activity by extensive study of its accepted business, economic, and scientific practices, or consultation with those who are experts therein, may indicate that the taxpayer has a profit motive where the taxpayer carries on the activity in accordance with such practices."

3. **The time and effort expended by the taxpayer in carrying on the activity:** If a taxpayer devotes a significant amount of time to the activity, it indicates the activity is for profit. The fact that a taxpayer does not devote a significant amount of time to the activity does adversely affect the for profit determination so long as the taxpayer "employs competent and qualified persons to carry on such activity."

4. **Expectation that assets used in activity may appreciate in value:** If the taxpayer expects to profit from the activity, this indicates it is for profit.

5. **The success of the taxpayer in carrying on other similar or dissimilar activities:** "The fact that the taxpayer has engaged in similar activities in the past and converted them from unprofitable to profitable enterprises may

indicate that he is engaged in the present activity for profit, even though the activity is presently unprofitable."

6. **The taxpayer's history of income or losses with respect to the activity:** "Where losses continue to be sustained beyond the period which customarily is necessary to bring the operation to profitable status, such losses, if not explainable, as due to customary business risks or reverses, may be indicative" that the activity is not for profit. "A series of years in which net income was realized would of course be strong evidence that the activity is engaged in for profit."

7. **The amount of occasional profits, if any, which are earned:** "Substantial profit, though only occasional, would generally be indicative that an activity is engaged in for profit, where the investment or losses are comparatively small." Also, "an opportunity to earn a substantial profit in a highly speculative venture is ordinarily sufficient to indicate that the activity is engaged in for profit."

8. **The financial status of the taxpayer:** "The fact that the taxpayer does not have substantial income or capital from sources other than the activity may indicate that an activity is engaged in for profit."

9. **Elements of personal pleasure or recreation:** "The presence of personal motives in carrying on of an activity may indicate that the activity is not engaged in for profit... It is not, however, necessary that an activity be engaged in with the exclusive intention of deriving a profit."

With regard to these 9 factors, section 1.183-2(b) stresses that "no one factor is determinative" as to whether or not an activity is engaged in for profit, and that a determination cannot be made simply because the factors indicating a for profit activity outnumber the factors indicating a not for profit activity, or vice-versa. Section 1.183-2(b) also emphasizes that this list of 9 factors is not exhaustive, so that "in determining whether an activity is engaged in for profit, all facts and circumstances with respect to the activity are to be taken into account."

Hobby Activities

Activities undertaken not for profit motives but for personal pleasure. Under Section 165, "losses of property not connected with a trade or business or a transaction entered into for profit" are not deductible except upon a casualty or theft. In addition, the general rule under Section 183(a) of the Internal Revenue Code does not allow a deduction for an activity that is not engaged in for profit. However, Section 183(b) allows two types of deductions attributable to a hobby: (1) deductions that would be allowable to the taxpayer in a taxable year whether or not such activity is engaged in for profit, and (2) deductions that would be allowable to the taxpayer if the activity were engaged in for profit, but only to the extent that the income from the activity exceeds the deductions allowable by the first type of deduction.

Definition and profit motive

Section 183(c) of the Internal Revenue Code defines an activity not engaged in for profit as “any activity other than one with respect to which deductions are allowable for the taxable year.” Thus, a hobby activity is an activity other than a business or investment activity. Under Section 183(d) of the Internal Revenue Code, the presumption of a profit motive is created when the activity has been profitable for three or more of the past five most recent taxable years, including the year at issue.

A third type of deduction

Treasury Regulation Section 1.183-1(b)(1)(iii) adds a third type of deduction for hobby activities. Section 1.183-1(b)(1)(iii), permits the deduction of “amounts otherwise allowable as deductions for the taxable year which result in an adjustment to the basis of property” used in the hobby activity. Such deductions include “depreciation, partial losses with respect to property, partially worthless debts, amortization, and amortizable bond premium.”

Other factors that led the IRS to their conclusion were the fact that I don’t have a Business Plan or a Budget in place for their review. Several of the 9 items listed above indicate I am conducting a “For Profit Business” but no one or two items were the deciding element. Once they decide I have no choice but to cooperate. It will be interesting to see how the IRS analyzes the next few years Tax Returns.

Support your local Muse(um)

By Wayne Mills

I don’t recall noting before that museum contains the word “muse”. Well, my mineral muse was definitely awakened when my son, Todd and I visited the Los Angeles County Natural History Museum over the Christmas Holiday. The minerals there are abundant and amazing. Cases full of mineral specimens I would love to possess. It would be impossible to pick a favorite because there are so many fantastic specimens, but these Rhodonite crystals (from Peru) are spectacular. *Photo By Wayne Mills*



So was the (5-carat) red diamond, the rarest color for diamonds that was displayed in the gem vault. The individual displays of Topaz, Sapphires and other gem families allowed a comparison *Wheeled pottery, Aztec ~900-1200 A.D. Photo By Wayne Mills* of the range of colors of the



most desirable of gemstone types. Again, it was very hard to pick favorites.

We saved the mineral collection until last, after we had seen the insect collection, the fossils, the pre-contact artifacts (including Aztec gold, and Mayan, Inca and Aztec pottery), and then ate lunch in the downstairs cafeteria. It was worth the wait.



Topaz display- largest specimen is 633 carats. Photo By Wayne Mills

As we headed out the door to the Tech Museum, my muse whispered to me—suggesting that I should see if Dr. Tony Kampf was in the museum. You see, he leads a trip to the Minas

Gerais Province of Brazil, source of so many fantastic gems, and I thought it would make a nice retirement present.

Well, Dr. Kampf was in, and happens to be leading a 16-day trip to Brazil this year in August, so I requested an application. About a week later, it came, and I recently signed-up for the tour that currently holds about 12 folks from across the country. Looks like I will be sharing a room with a guy from Minnesota. It will be fun discussing Superior and Fairburn Agates.

Interestingly, Betty and I visited the Santa Barbara County Museum of Natural History on the weekend of January 17, and hit their mineral hall first. It was a neat display, reminiscent of a mining tunnel, with indirectly lit mineral displays set into the walls, including separate tunnel especially for kids, with huge, exposed, botryoidal specimens of fluorite, hematite, malachite and a few others, as well as the largest quartz crystal that I have seen from the Mount Ida area of Arkansas. I had to get a picture of Betty and the crystal “beast” to share with the Orecutts. Oh, and guess who the guest curator of the exhibit was? Dr. Tony Kampf of the LA County Museum of Natural History. An a(muse)ing coincidence, or was it?

CFMS NEWS

Just a heads up for those planning to go to CFMS Earth Science Studies at Zzyzx next year. It has been rescheduled to the fall of 09 instead of the traditional spring camp. The dates will be Nov. 15-22, 2009. Stay tuned to the cfmsinc.org website for more information. The application usually comes out several months ahead.

**Orcutt Mineral Society Board Meeting
Elwin Mussell Sr. Center, Santa Maria, Ca.
January 13, 2009**

The Meeting was called to order at 6:08 p.m. by President, Debbie Hood.

Wes Lingerfelt swore in board member, Sandy Berthelot.

Ore-Cutts

Board members present were Elaine Von Achen, Debbie Hood, Wayne Mills, Wes Lingerfelt, Sylvia Nasholm, Sandy Berthelot, Sharon Duncan, Jan Ferguson, Mike Henson and Gloria Dana.

Minutes from the December 2, 2008 board meeting were approved as printed in the January 2008 newsletter.

Correspondence: Elaine Von Achen had nothing to report.

Treasurer's Report: Wes Lingerfelt read the treasurer's report. The report was accepted as read.

Committee Reports:

Bulletin: A couple of people didn't receive their bulletin this month. Debbie is going to check this out.

CFMS: Wes Lingerfelt said that the OMNIBUS bill had cleared the senate and was now in the house.

Calendar: Wayne has finished the calendar for 2009. Debbie said she didn't get hers and he agreed to re-send it.

Abused Children: Jan Ferguson said she bought lots of good things when she was in Quartzsite for the door prize drawings for the coming year.

Adopt-a-Highway: Wayne Mills reported that the required vests have still not been received so there will be no further highway clean up until that issue is taken care of.

Monthly Breakfast: Gloria Dana reported that the January breakfast will be held in Old Town Orcutt at Jack's restaurant, 156 S. Broadway, on January 24th at 9:00 a.m.

Annual Gem Show: Wes said he had passed out applications when he was in Quartzsite.

Old Business:

Sylvia Nasholm reported that the Door Prize reconciliation has been turned in to her by Bob Bullock.

New Business:

Wes Lingerfelt said we need a resolution to remove Wayne Mills and add Debbie Hood to the bank card at Rabobank. A motion was made to that effect by Wayne Mills. Sharon Duncan seconded the motion. Motion carried.

Sharon Duncan said she wants to give up Historian chairmanship. Elaine Von Achen agreed to take over that committee.

Elaine Von Achen requested permission to purchase printer ribbon for her printer being used for the club.

It was noted that we need to announce the increase in dues for 2009 at the general meeting for those who might have missed it in the newsletter or at the December general meeting.

Wes Lingerfelt went over items purchased for door prizes at Quartzsite. Jan Ferguson, Paulette Miereles and Wes and Jeannie Lingerfelt did the shopping this year. He also noted that Bud Burgess has donated a ladies shower kit, leather travel kit and tool kits to be used as door prizes.

The program for February will be given by Ralph Bishop titled "Collecting on the Central Coast".

The meeting was adjourned at 6:45 p.m. by president, Debbie Hood.

Respectfully submitted:

Elaine Von Achen, Secretary, OMS

Elwin Orcutt Mineral Society General Meeting Mussell Sr. Center, Santa Maria, Ca. January 13, 2009

President Debbie Hood called the meeting to order at 7:05 p.m.

Mike Henson gave the invocation.

Joseph Martinez led the flag salute.

Elaine Von Achen read the minutes of the January 13, 2009 Board Meeting. Minutes were approved as read.

Correspondence:

Elaine Von Achen had nothing to report

Treasurer's report: Wes Lingerfelt gave the treasurer's report. It was accepted as given.

Sheriff Bill Hood said everyone was wearing a nametag.

Committee Reports:

Hospitality: Sharon Duncan announced 38 members and 5 guests. Guests included Rod Ness, Mary McKay, Marion Martines, Moksha Badarayan and Krissa Klein.

Annual Gem Show: Wes Lingerfelt has some contracts out and the rest will be going out this week. He will be working on the fliers.

Annual Luncheon Meeting: Bill Hood said that reservations for the 2009 meeting were made for Saturday, December 12.

Abused Children: Jan Ferguson has a trilobite a spessartite garnet and quartz crystal and a binghamite.

Adopt-a-Highway: This is currently on hold until we receive the required vests from CalTrans.

Field Trips: Bob Bullock has put together a trip to Sierra Madre Camp Grounds set for Sunday, January 18th at 8:00 a.m. We will meet in the parking lot of the Mussell Sr. Center. Bring a jacket and a sack lunch.

Monthly Breakfast: Gloria Dana reported that the January breakfast will be on the 24th at 9:00 a.m. to be held in Old Town Orcutt at Jack's restaurant, 156 S. Broadway, Orcutt.

Bulletin: Debbie Hood announced that bulletin has been mailed and noted that three people had not received theirs.

Budget & Audit: Don Nasholm agreed to audit the treasurer's books for 2008.

CFMS: None

Education: None

Membership: None

Door Prize: Bob Bullock has all kinds of items this month plus donations..

Refreshments: The evening's refreshment will be donuts provided by the club.

Scholarship: None

Sunshine: Debbie Hood announced that Betty Reyburn is doing well after surgery.

Old Business:

Sylvia Nasholm reported that the Door Prize Activity report submitted by Bob Bullock was in order.

New Business:

Chuck Hammond of Santa Ynez has donated rock slabs to OMS. He specified that these were primarily for our pebble pups. Adults are allowed to pick out slabs if they will also make something for the treasure chest.

Debbie Hood went over the committees for 2009 and they read as follows:

Gem Show Dealers: Wes Lingerfelt

Bulletin Editor: Debbie Hood

Door Prize Activity: Bob Bullock

Budget & Audit: Don Nasholm

Refreshments: Paulette Miereles

Abused Children: Jan Ferguson

Ore-Cutts

Historian: Elaine Von Achen
 Bylaws/Parliamentarian: Wes Lingerfelt
 CFMS Director: Wes Lingerfelt
 Awards Banquet: Bill & Debbie Hood
 Membership: Elaine Von Achen
 Scholarship: Wayne Mills
 Publicity: Wayne Mills, Wes Lingerfelt
 Field Trip/Safety: Bob Bullock
 Property: Geary Sheffer
 Education: Wayne Mills, Debbie Hood, Wes Lingerfelt
 Sheriff: Bill Hood
 Public Lands Access: Dick Bazzell
 Yearbook: Wes Lingerfelt
 Chaplin: Mike Henson
 Adopt-a-Highway: Wayne Mills
 Librarian: Geary Sheffer
 Treasure Chest: Wayne Mills
 Show Cases: Elaine Von Achen
 Snack Bar: To be determined
 Breakfasts: Gloria Dana
 Bar-B-Q Chefs: Wes Lingerfelt, Lucky Virgin, Bob Bullock, and Truman Burgess
 Telephone Tree: Debbie Hood

7:00 to 9:00 p.m.	<ul style="list-style-type: none"> • Program-Geologist Steve Pavlak will talk about Uranium Mining. • Display-Green Rocks • Refreshments-Cake
Saturday March 14, 2009 8:00 a.m. to?? p.m.	Field Trip To be announced
Saturday March 21, 2009 9:30 to 10:00 a.m.	OMS Monthly Breakfast- <i>IHOP</i> in Santa Maria.

CFMS Show Schedule 2009

February 13-22, 2009, Indio, CA

San Gorgonio Mineral & Gem Society
 Riverside County Fair & National Date Festival
 Gem amp;& Mineral Building Bldg #1
 46-350 Arabia Street
 Hours: 10 am - 10 pm
 Bert Grisham: (915) 849-1674
 Email: bert67@verizon.net

February 27 - March 8 2009, Imperial, CA

Imperial Valley Gem and Mineral Society, Inc.
 Gem and Mineral Building on Fairgrounds
 Hours: Fro., Sat. & Sun. Noon - 10
 Mon. thru Thur. 4pm - 10pm
 Jim Strain (760) 356-2361

March 6, 7 & 8 2009, Hayward, CA

Mineral and Gem Society of Castro Valley
 Centennial Hall
 22292 Foothill Blvd.
 Hours: Fri. & Sat. 10 - 6, Sun. 10-5
 Larry Ham (510) 887-9007
 E-mail: showchair@mgscv.org
 Website: <http://www.mgscv.org>

March 7 - 8 2009, Ventura, CA

Ventura Gem and Mineral Society, Inc.
 47th Annual Gem, Mineral, Lapidary & Fossil Show
 Seaside Park
 Ventura County Fairgrounds
 Hours: Sat. 10 - 5, Sun. 10-4
 Website: <http://www.vgms.org>

March 13, 14, 15 2009, Stoddard Wells, CA

Victor Valley Gem & Mineral Club
 33rd Annual Tailgate
 Held off Stoddard Wells Road in Apple Valley
 Hours: 10-5 Daily
 Tailgate Map (Google): N34.670650 W117.108983
 (760) 243-2330
 Website: www.vvgms.org

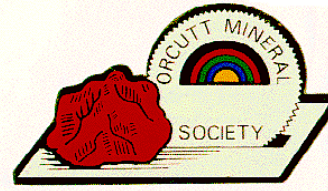


The meeting was adjourned by President, Debbie Hood at 9:00 p.m.

Respectfully submitted:
 Elaine Von Achen, Secretary, OMS

February 2009 Calendar	
Tuesday February 3, 2009 7:00 – 8:00 p.m.	OMS Board Meeting Mussell Senior Center. All members are welcome at this business meeting.
Tuesday February 10, 2009 7:00 to 9:00 p.m.	OMS General Meeting Elwin Mussell Senior Center. <ul style="list-style-type: none"> • Program- Ralph Bishop on <i>All Tapped Out?</i> • Display- Central Coast Rocks • Refreshments Pie
Saturday, February 23,2009 8:15 to 9:15 a.m.	OMS Monthly Breakfast <i>Pappy's</i> in Santa Maria
Saturday, February 14, 2009	Field Trip To Figueroa Mountain
March 2008 Calendar	
Tuesday March 3, 2009 7:00 to 8:30 p.m.	OMS Board Meeting-at Elwin Mussel Senior Center All members are welcome at this business meeting.
Saturday March 7, 2009 8:00 to 10:00 a.m.	Roadside Clean up After the cleanup, coffee and pastry at "Francisco's Country Kitchen" in Santa Maria.
Tuesday March 10, 2009	OMS General Meeting-Elwin Mussell Senior Center.

Ore-Cutts



ORE-CUTTS (named after William Orcutt) was published in 1966. Member Helen Azevedo was the first editor. Orcutt Mineral Society was founded in 1958 and was named after William Orcutt, a geologist and civil engineer who worked in the Santa Maria Valley as a District manager for Union Oil Company in 1888. In 1889 William Orcutt discovered the mineral and fossil wealth of the La Brea Tar Pits on the property of Captain Alan Hancock. The La Brea Tar Pits are one of the most significant fossil finds in paleontological history. The OMS is a non-profit club dedicated to stimulating an interest in the earth sciences. The club offers educational programs, field trips, scholarships and other opportunities for families and individuals to pursue an interest in the collecting and treatment of lapidary materials, fossils, gems, minerals, and other facets of the Earth Sciences. In addition, another goal of this Society is to promote good fellowship and proper ethics in the pursuit of the Society's endeavors. Operating Rules have been set forth to guide the Officers and members of the Society in accomplishing these aims. Affiliates of the OMS include the American Federation of Mineralogical Societies and the California Federation of Mineralogical Societies

OMS Editor
 Debbie Hood 805-481-6860 debilhood1@sbcglobal.net

OMS Webmaster - Wes Lingerfelt –(805) 929-3788.

Check out our OMS web site at <http://omsinc.org> or send e-mail to info@omsinc.org.

OMS Membership (dues) is \$24 per year. Junior memberships (under 18) are \$10 per year. Membership dues are due January 1, and are prorated for new members for each month thereafter. Membership Chairperson is Elaine Von Achen (805) 929-1488

Ore-Cutts Photo Credits: Photographs used in this bulletin were taken by Wes Lingerfelt, & Wayne Mills except where noted

2009 OMS Officers

President	Debbie Hood	(805) 481-6860
Pres. Elect	Sylvia Nasholm	(805) 481-0923
Secretary	Elaine Von Achen	(805) 929-1488
Treasurer	Wes Lingerfelt	(805) 929-3788
Immed. Past Pres.	Wayne Mills	(805) 481-3495
Federation. Rep.	Wes Lingerfelt	(805) 929-3788



ADDRESS CORRECTION REQUESTED

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