

FORT SUTTER NEWS

FORT SUTTER CHAPTER, AMCA

JULY–AUGUST, 2012

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2012 OFFICERS

President *Rich Hardmeyer*
Vice Pres. *Dave Kafton*
Secretary *Tom Green*
Treasurer *Marie Moore*
Director *Rich Kinney*
Director *Rich Ostrander*
Director *Mark Wiebens*

NEWSLETTER EDITOR

Tom Green
4520 Francis Court
Sacramento, CA 95822
g80cs@sbcglobal.net

CONTACT INFORMATION

President, Rich Hardmeyer
(209) 748-5126
spraynet@softcom.net

Vice Pres., Dave Kafton
(209) 368-7259
dkafton@clearwire.net

Secretary, Tom Green
(916) 457-2720
g80cs@comcast.net

Treasurer, Marie Moore
(530) 622-6531
jandmmoore@att.net

Chief Judge, Jim Moore
(530) 622-6531
jandmmoore@att.net

Web Master, Shari Pratt
(530) 219-1568
spboomer@aol.com

CLUB WEB SITE
www.amcafortsutter.org

From the President

On August 11, 2012 we will have our annual picnic at Micke Grove Park in Lodi. This picnic was started to show the clubs appreciation for all the work members do at the national show and swap meet and other actives we have throughout the year. I personally want to thank the members for the work they do to support the club. We all know without the member's help in club activities there would no events. Tom is attaching a flyer on all the details of the picnic. Hope to see all of you there.

Last month I mentioned I was going to start riding vintage trials again. Because of my leg injury I was not sure I could do it any more. Well, I rode a trials at the PITS property on June 30 and I had a lot of fun. I got more points against me in one round then I used to get a in all three rounds, but I still can do it and have fun and that's what riding in the woods is all about. As soon as I finished my three rounds I left because I wanted to stop in Auburn. The Japanese Vintage Motorcycle Club was having their annual swap show meet. I was looking for a few parts and I wanted to see some friends. The meet is a three day event, and they had a good turn out. I didn't count the show bikes but I think they had more than last year.

On July 10 we had a board of directors meeting to discuss the Dixon meet. We do this ever year right after the meet while all the good and bad issues are fresh in our minds. We discussed about nine issues and about three will be carried over to next year to make changes. We all agreed this event was our biggest and best national meet yet.

Your president,
Richard Hardmeyer

Our Next Meeting Will Be
SATURDAY, AUGUST 4

At Sam's Hof Brau
Watt and El Camino Avenues

Lunch at Noon • Meeting at 1:00 p.m.

Minutes of the General Meeting

June 2, 2012

The meeting, was called to order at 1:00 p.m. by president, Rich Hardmeyer there were twenty members in attendance.

Minutes: A motion was made and seconded (Kinney/Ostrander) to dispense with the reading of the minutes of the April 7 meeting. Motion passed, the minutes will stand as written.

Treasurer's Report: Marie Moore reported that so far we have spent \$4,895.29 on pre-Dixon expenses and taken in \$3,435.00 in pre-registration fees.

Old Business–Dixon: Chairman, Dave Kafton said he has every thing just about ready to go.

- It was decided that we will tell the caterer to plan on serving 140.
- Rich Hardmeyer will be in charge of judging for the special recognition and club award trophies, he will select his own assistants. Marie Moore pointed out that we need to do a better job of checking the trophy winners to be sure that they really are AMCA members.
- Rich Ostrander will take care of Saturday afternoon clean up.
- Carl Grone will pick up the meet supplies from the storage shed if he can get off work. He will definately be responsible for taking the supplies back Saturday afternoon.
- Dave Kafton said he is going to open the front gate at 7:00 a.m. rather than 8:00 a.m. and he does have people to cover the gate at that hour.
- Barbara Hardmeyer will take care of the judge's luncheon.
- TV Channel 31 will be doing a short, live segment from the meet early Friday morning; maybe Saturday.

Other Old Business: Rich Ostrander reported things are moving right along with the plans for our 2013 National Road Run. We've made a deposit with the Marriott Hotel on Tribute Road, Jim Inman is working on the T-shirts, Rich has completed the design for the belt buckle, the three routes are just about finalized, and arrangements have been made for a "meet and greet" to be held at Harley-Davidson of Sacramento on Sunday.

New Business: Rich Hardmeyer said he told the people from the Fallen Warriors car show that we will not be putting on a display because of the short notice and the fact that it is being held the week before Dixon.

The show at A&S BMW will be held Saturday, September 29. The Sac Auto Show at Cal-Expo will be held October 19–21 and we will be putting on our usual display with, hopefully, more room this time.

Marie Moore received a phone call from AMCA president, Richard Spagnolli informing her that the tax status of the AMCA and it's chapters has changed. We are now going to be taxed on all income derived from non-chapter members. Needless to say, there will be more–much more–on this later.

Dave Kafton showed a layout D'Nell did for a club hand out. A motion was made (J. Moore/Kinney) to approve the layout and order 2,000 handouts. Motion passed, cost will be approximately \$300.00.

Meeting adjourned at 2:31 p.m.

TOM GREEN
Secretary

Welcome to our six newest members!

Eddy Avila

Joe Johnson

Ed Bailey

Jim Massetti

Tim Bergman

Nelson Sparks

The Best Yet. . . **THE FORT SUTTER CHAPTER'S 2012 NATIONAL MEET**

Reported by Rich Ostrander

Another meet has come and gone. This is our Chapter's 30th year and this was our 30th meet, the last eleven being nationals. It was by far our biggest and best. We've gotten faster setting it up and taking it down. We always meet expenses and it get's a little tweak here and there when needed.



Steve Tompkins' recently finished '42 Indian Scout racer, displayed here by his son Ryan, took 2nd place in the "People's Choice" voting.

machines. The marque this year was flatheads and we were not disappointed. I saw more K models in one place then ever before. Of particular interest this year was Dennis Magri's Vincent powered Indian, Jim Torchet's fresh and fabulous VL framed '46 Knucklehead period modified, and Vince Martinico's "King Bill" 1954 accessorized Panhead. I was also found blubbering about Todd Betrang's latest find. A 1962 XLR factory racer in it's original trim with it's factory "extra" motor.

A big thank you to all the Fort Sutter and other AMCA members that make this meet fly. Also the many parts vendors who support it. The ice cream vendor, the great "hot dog lady", and the new food truck *Curbside*. They sure took care of business on their end.

Hope to see all of you back again next Father's Day weekend.

At the National President's town hall meeting putting on a national meet was quite the discussion. My view is you start small, as we and others have, and build on it. It's only taken thirty years to get where we are today. Thursday was setup day and before the sun went down the main field was almost full. Our early comer's dinner was so swamped it looks like a few adjustments will be needed.

Friday was all about getting the parts you could find for that project in your garage or getting something you didn't think you needed till you laid eyes on it. Friday evening brought about our annual banquet of good food, great raffle prizes, lots of good friends and family members, and a great NorCal country band, *Mike Blanchard and the Californios*. Not many stayed for the music but those that did enjoyed a knee slapping time.

Saturday morning brought the field meet, a judging seminar by National Chief Judge, Carl Olsen, chapter awards, national judging, and a huge field of display



Don Martin's beautiful 1959 Matchless G80 Typhoon.



Once again our master craftsman, Rich Ostrander designed and built the trophies for the special recognition and club awards.

SPECIAL RECOGNITION AND CLUB AWARDS

MOST UNIQUE

Don Danmeier.1950 Zenith 750

PERIOD MODIFIED

1. Jim Trochet.1946 Harley-Davidson EL-VL
2. George Hood.1949 Indian
3. Bentley Conway.1963 BSA RGS Chopper

OLDEST MOTORCYCLE

Tom Kelly.1917 Indian Power Plus

BEST ACCESSORIZED

Vince Martinico.1954 Harley Davidson Pan Head

BEST AMERICAN MOTORCYCLE

Mike Boehlke.1938 Harley-Davidson UL

BEST BRITISH MOTORCYCLE

John Niesley.1947 Triumph Speed Twin

BEST EUROPEAN MOTORCYCLE

Mark Lowen.1960 BMW R69

BEST JAPANESE MOTORCYCLE

Otto Hofman.1974 Yamaha RD 350

BEST RAT BIKE

Dave Kafton.1926 Harley-Davidson Model B

BEST FLATHEAD

Mike Boehlke.1938 Harley-Davidson UL

BEST COMPETITION MOTORCYCLE

Jerry Haworth.1946 JAP Speedway

PEOPLE'S CHOICE

Jim Trochet.1946 Harley-Davidson EL-VL

LONGEST DISTANCE RIDDEN

1. Chris Ryan. . . .896 Miles. . . .1958 Harley-Davidson FLH
2. Mike Boehlke. . . .841 Miles. . .1948 Harley-Davidson FLH
3. Ronald Jepson. . . .835 Miles. . .1932 Harley-Davidson VL

FIELD MEET

1. Mark Milton
2. Gary Stark
3. Jerry Bland



Don Danmeier took the trophy for "Most Unique" with his 1950 Zenith.



AMCA president, Richard Spagnoli addressed the crowd at the Friday night banquet. Earlier in the day he had conducted a "town hall" meeting dealing heavily with the new IRS tax regulations.



Don Harrell's immaculate 1962 441 Victor.

National judging results will appear in the national magazine later this year.



The slow race is about to begin during Saturday's field meet. Mark Milton was the eventual over all winner.



AMCA member Jerry Chin and Katy Stone, who were on their honeymoon, arrived in a '33/'34 Cad powered Ford, We wish them all the best!



Dennis Margi's Vincent powered Indian "Highway Flyer."



Fist place in "Period Modified" went to Jim Trochet's freshly finished, VL framed '46 knucklehead



Jerry Hawworth took "Best Competition" honors for his '46 JAP Speedway.



John Niesley won "Best British Bike" with his 1947 Triumph Speed Twin.



It was no surprise that Vince Martinico's '54 Panhead took the trophy for "Best Accessorized".



Yerba Buena member, Bill Huth received a perfect score of 100 points in national judging for his beautiful Indian dispatch tow.

Fort Sutter Picnic

Saturday, August 11

Micke Grove Park, Lodi

Starting at 11:00 a.m. ☆ Lunch at 1:00 p.m.

The club will provide hamburgers, hot dogs, salads and soft drinks

Free to Paid Up

Fort Sutter Chapter Members

Guest \$5.00 per person • Children under 10 are free

Entrance Fee to the Park is \$5.00 per car load

There are picnic tables but it would be advisable
to bring your own favorite folding chair.



👉 R.S.V.P. 👈

Please call Rich Hardmeyer 209-748-5126

by August 6 if you will be attending

We need to know how much food to buy!

Directions

From Sacramento and points north take Highway 99 south through Lodi until you come to Exit 262 toward Armstrong Road,

Turn left on to the frontage road, take the first right on to Armstrong Road, go about half a mile and take the first left on to N. Micke Grove Road.

After you enter the park we will be in the Calaveras picnic area to the left of the main entrance road.

OUR TAX SITUATION

An overview of the situation as provided by the AMCA

The following is from an e-mail sent last month to all national officers and chapters. It explains how we got into the situation we now find ourselves in and what the consequences will be:

The History

- Prior to 2007, the AMCA National was an Ohio Corporation, recognized by the IRS as a 501 (c) (3) tax exempt charitable organization.
- In 2006 the Board decided the Club should incorporate in Florida.
- In the course of incorporating in Florida, the Board was notified by the IRS that the AMCA was not properly designated as a 501 (c) (3) exempt organization.
- After discussions between the IRS and the AMCA, an agreement was reached with the IRS which created the Foundation as a 501 (c) (3) exempt organization, and the National club as we now know it as a 501 (c) (7) social club. The assets of the AMCA were split between the two. The AMCA filed a Form 1024 application for approval of the 501 (c) (7) with the IRS, which included a statement of purpose along with a list of Chapters and activities of which the Club was involved, including a list of National Meets and Road Runs sponsored by various Chapters. The IRS approved the application and the AMCA became a 501(c) (7) tax exempt organization in 2007.
- All the Chapters were advised to incorporate, and a Group Exemption granting Tax Exempt status as social clubs for all of the then-existing Chapters was obtained from IRS.

The Problem

- The key precept for tax exempt 501 (c) (7) social clubs is that they do not receive more than 15% of their gross receipts from non-members. This is referred to as the “Safe Harbor.” If any Chapter receives more than 15% of its gross receipts from nonmembers, the IRS looks at it as a taxable commercial enterprise and may revoke its tax exempt status.
- Through the Annual Chapter Financial reports, and National Meet reports, the Board has determined that certain chapters may exceed the “Safe Harbor” in that they appear to receive more than 15% of their gross receipts from non-members.
- This may occur at National Meets when parking, gate receipts, and merchandise sales are open to the public without distinguishing between members and non-members. This also applies to vendors at National Meets. Although vendors are required to be AMCA members to vend at National Meets, they may not be members of the chapter hosting the meet.
- It also occurs at local Chapter events such as swap meets, bike shows, etc., where non-members pay to participate.
- When the “Safe Harbor” of more than 15% of gross receipts from non-members is exceeded, the chapter cannot be included in the AMCA 990 Group tax exempt tax return, and must file a tax return and pay income tax on the Chapter net income for the year. It should be noted that some states may tax income of this nature.

The Solution

- The AMCA National, in recognizing this problem, has consulted with a tax attorney and a CPA to determine how to comply with IRS regulations. Other forms of tax exempt organizations under the IRS Code were considered but rejected because they were not compatible with the history of the Club and its Chapter/Membership structure. Furthermore, these other forms would not eliminate the consequences of Chapters paying taxes on Unrelated Business Income (UBI) which is the identical issue facing many of the Chapters currently.
- The AMCA Treasurer filed with the IRS for an extension to file appropriate tax returns until August 15, 2012, for the Club and the Chapters All AMCA Chapters are receiving this correspondence because a review of financial documents indicates that some Chapters may violate the Safe Harbor by receiving more than 15% of the chapter gross receipts from non-members.



The remainder of the e-mail has been omitted as it deals primarily with an offer of assistance from the AMCA in obtaining legal advice when dealing with the IRS. At the request of our treasurer, Marie Moore, who is now faced with the unenviable task of filing tax forms dating back to 2009, the Fort Sutter Chapter Board of Directors voted to allow her to deal directly with her personal tax consultant. While this will obviously be an expense for the club it will eliminate the time, long distance phone calls, e-mails, and letters which would be required if she had to deal long distance with the AMCA's CPA.

Even though the bulk of our income comes from non-chapter members who, at the swap meet and national road run, buy T-shirts, pins, dinner tickets, parking fees, etc. It would appear that after we take the write-offs for expenses we may only own the IRS \$200 to \$300 per year in taxes. Stay tuned. . . .

Fort Sutter Chapter
Antique Motorcycle Club of America
C/O 4520 Francis Court
Sacramento, CA 95822



*Just a couple more pictures until we meet again next year.
Meanwhile, hope to see you at the picnic August 11th!*



Chuck Vogel's good running original 1924 Deluxe Henderson



Bently Conway's 1962 BSA RGS