



# MWF News

MARCH 2014 - ISSUE No. 530

WEB SITE - [www.amfed.org/mwf](http://www.amfed.org/mwf)

Member of the American Federation of  
Mineralogical Societies



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## PRESIDENT'S MESSAGE

by Tony Kapta, President

Hello Everyone,

You will be reading this in March so I hope that the weather has finally warmed up. This winter has reminded me of living in Milwaukee, Wisconsin and being so ready for spring to come every year. Hopefully it has warmed up by now and we can get out and look for some rocks.

We are coming up on the 75th anniversary of the MWF. We will be celebrating this at the MWF convention in 2015. On the 50th anniversary, a book was put together to commemorate it. We are working on putting together a similar book for the 75th

anniversary, and hope to update it at least every 10 years from now on.

This has me reading the history of the MWF from that 50th anniversary book, and it is really fascinating how the MWF has grown over the years and the many mile markers that we have passed.



From that book, I learned the MWF was formed: "On December 7, 1940, about twenty delegates from five organizations met in the Art Room at Field Museum and the MID-WEST FEDERATION OF GEOLOGICAL SOCIETIES became a reality. Its purpose: "To achieve a more accurate and widespread knowledge and appreciation of geology, in all its phases, especially in the Mid-West, through the co-operative endeavor of individuals and organizations in this region."

It appears that my previous guess at why the MWF was formed was accurate, to have a place where individuals and organizations could cooperate and further the hobby that we have all chosen.

Do you know who makes up the MWF organization? You do! We have a lot of people who are donating their time, talent, and money to chair all

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## PRESIDENT'S MESSAGE - CONT'D

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of the committees we have formed over the years, including the efforts of the Officers and State Directors, to keep this organization going, but they can not do everything. You are the MWF, all of the people reading this newsletter, all of the clubs that belong to the MWF; you are the reason we are here.

When was the last time you contacted someone in the MWF to offer help? If it was recently, thank you for pitching in. We need more communication from everyone who is a member of the MWF. That is how we can make the Midwest Federation of Mineralogical and Geological Societies the best that it can be. Communication is the key.

When I took over this position, I asked for the different clubs to send me their newsletters so I could find out what was going on with the member clubs. I was a little worried whether I would have time to read each one every month. I guess I did not have to worry, since, in addition to the newsletters I was already receiving through our newsletter exchange for our club, I received only three more newsletters. Thanks to those of you who have sent me your newsletters.

Communication today is a lot simpler than it has ever been. Just type out a message and hit send. Within a matter of minutes your message is in the other person's inbox and it didn't cost you a cent because you're already connected for all the other things that you do on the internet. How great is that?

Does your club communicate with other clubs that are in near proximity, and offer help with all the things that we all do as a club? I know this stuff is a lot harder than it seems, just talking about it here. We usually only communicate with someone because we need help or an answer to a question from someone else. How nice would it be if that were different?

How else do we communicate? The MWF has at least one meeting and a convention every year; does anyone from your club attend? Especially the convention, where the annual meeting is held, every club should attempt to send a delegate to this meeting. We have well over a hundred clubs and every year we are worried whether we will have a quorum of 10% of those clubs to be able to vote on the business at hand. Wouldn't it be great if we just had to worry about

where we are going to put everyone because we have delegates from 30% or more of the clubs?

Let's make it a priority this year to communicate more with everyone who enjoys the hobby of earth sciences. I remember someone asking one time, "How do I learn about all of this stuff?" Attending your own club meetings is a start. Other ways to learn are to help with the work of putting on the meetings, help the leaders of your club with their duties, help with your club's show, and communicate with as many people as possible who have similar interests as you. This is why the MWF and, actually, each of our home clubs, were formed in the first place.

## UPCOMING EVENTS

### MARCH

- 7-9: KANSAS CITY, MO.** Greater Kansas City Association of Earth Science Clubs' Annual Show; KCI Expo Center, 11730 NW Ambassador Dr; Fri. 9-8, Sat. 10-7, Sun. 10-5; Contact: Bruce Stinemetz, 816.795.5159; [brucestinemetz@att.net](mailto:brucestinemetz@att.net); [www.kcgemshow.org](http://www.kcgemshow.org).
- 7-9: RICHMOND, IN.** Eastern Indiana Gem & Geological Society's Annual Rock & Gem Show; Fri. & Sat. 10-6; Sun. 11-4; Wayne Co. Fairgrounds, 861 Salisbury Rd.; Contact: Joe Wirrig, (937) 962-2524; [sunow@frontier.com](mailto:sunow@frontier.com). **NOTE! If Salisbury Rd is closed due to construction, take NW 5th St to NW L St and drive west to the fairgrounds entrance.**
- 8: SKOKIE, IL.** Chicago Rocks & Minerals Societies' 65th Annual Silent Auction of Rocks, Minerals, Fossils, and Lapidary Treasures; St. Peter's United Church of Christ gymnasium, 8013 Laramie; Sat. 6-9 p.m.; Contact: Jeanine N. Mielecki, 773.774.2054 or [jaynine9@aol.com](mailto:jaynine9@aol.com).
- 8-9: MACOMB, IL.** Geodeland Earth Science Clubs' 34<sup>th</sup> Annual Show; Student Union Ballroom, Western Illinois University, Murray St.; Sat. 10-6, Sun 10-5; Contact: George Coursey, 309.368.2947, [courseyfarms@gmail.com](mailto:courseyfarms@gmail.com).

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## UPCOMING EVENTS - CONT'D

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### MARCH - cont'd

**9: LINCOLN, NE.** Lincoln Gem & Mineral Club, Inc.'s Geology Day; Pioneer Park, Prairie Life Center, Coddington & West A; Sun. 1-4; CONTACT: Karen Messenger, Lincoln Gem & Mineral Club, P.O. Box 5342, Lincoln, NE 68505, 402.946.2281, [kamessenger@hotmail.com](mailto:kamessenger@hotmail.com), [www.lincolngemmineralclub.org](http://www.lincolngemmineralclub.org).

**15-16: CEDAR RAPIDS, IA.** Hawkeye Downs, 4400 6th St. SW; Contact: Marv Houg, 319.364.2868 or Tom Whitlatch, 319.551.3870, [www.cedarvalleyrockclub.org](http://www.cedarvalleyrockclub.org).

**21-23: ST. LOUIS COUNTY, MO.** Rock Hobby Club of Greater St. Louis' Annual Show; Machinist Hall Auditorium, 12365 St. Charles Rock Road (Bridgeton), Fri. 4-9 p.m., Sat. 10-7, Sun. 10-5; Contact: Willis Smith, Publicity, 314.521.8896 or Roy Hurlburt, 314.846.0711.

**22-23: DES PLAINES, IL.** Des Plaines Valley Geological Society's 49th Annual Gem, Mineral and Fossil Show; Des Plaines Park District Leisure Center, 2222 Birch St.; Sat. 9:30-5, Sun. 10-4; Contact: Jeanine N. Mielecki, (773) 774-2054 or [jaynine9@aol.com](mailto:jaynine9@aol.com) or Lois Zima, 420 Cordial Dr., Des Plaines, IL 60018, (847) 298-4653.

**29-30: MONROE, WI.** Badger Lapidary & Geological Society's 43rd Annual, Rock, Gem, Mineral, & Fossil Show; Monroe Senior High School, 1600 26th St.; Sat. & Sun. 9-5; Contact: Teri Marche, 5415 Lost Woods Ct., Oregon, WI 53575; [tmarche@usnetizen.com](mailto:tmarche@usnetizen.com).

## SUBMISSION OF ARTICLES

Material may be e-mailed to Sharon Marburger at [mwf.editor@windstream.net](mailto:mwf.editor@windstream.net), or submitted via the U.S. Mail (see address on page 1). Acceptable e-mail formats include MS Word (.DOC & DOCX), Adobe (.PDF), rich text format (.RTF), or plain text (.TXT). Pictures must be in png, jpg, tiff, or gif format. If e-mailing an article, it may be included within the body of the e-mail message or sent as an attachment. Thank you for your submissions!

## PROGRAM COMPETITION -- WHY BOTHER?

by Marge Collins

- ◆ Do you like to share your "rockhound" interests?
- ◆ Do you demonstrate at Shows or other events?
- ◆ Have you ever prepared a display for a meeting or a show?
- ◆ Have you presented a program about a special interest at a Club meeting or during a Show?

If you answered yes to any of these questions, why not take the next step? Enter the Program Competition to share your interest and enthusiasm with viewers across the country.

You ask, "Why bother?"

- ◆ Viewers across the country are waiting to see new presentations.
- ◆ You'll earn national recognition.
- ◆ A cash award helps to defray the expense of producing a presentation.

A digital camera and computer make this process so much easier! If you have questions, a fellow Club member or a friend may be able to help. Or, choose a contact from the list below.

Be sure to use the best images possible. "Fuzzy" pictures, whether out of focus or low resolution, are counter-productive. And, when writing your script, remember every professional author has one or more editors. In other words, don't be satisfied with the first draft. Ask someone to read the script to you. Listen, take notes; and then, re-write as needed. (Again, thank goodness for computers!)

Program Competition rules and entry form were published last month in AFMS Newsletter and a copy of that page is on page 6 of this newsletter. Rules can also be found on the AFMS website [www.amfed.org](http://www.amfed.org).

For more information, contact your Regional Librarian (who is one of the judges) or Competition Coordinator, Marge Collins, 269.695.4313, or [margaret@qtm.net](mailto:margaret@qtm.net). We're looking forward to your entry. And so are viewers across the country!

## 2014 MWF CONVENTION PACKETS

by Karen Leibold

As you determine your rock related destinations this year, be sure to include Iowa! The 2014 MWF Convention is being held in conjunction with the 59th Annual Des Moines Lapidary Society's Gem, Mineral & Fossil show: EONS EXPOSED!!! October 18th & 19th at the Paul R. Knapp Animal Learning Center, Iowa State Fairgrounds.



Show packets have been assembled and will be available at the March 8th & 9th Geodeland Earth Science Club's 34th Annual Show in Macomb, Illinois. The show will be in the Student Union Ballroom at Western Illinois University, show hours Saturday 10-6 and Sunday 10-5.

The weekend of October 18th & 19th will contain several events being held in the vicinity of the Des Moines Fairgrounds ("Great IOWA Pet Expo" and "Zombie Run for Your Lives!"), so reserve your room at the host hotel soon after receiving your packet. Remaining packets will be mailed after the Macomb show. Look for the registration form, including meal reservations, delegates and hotel information, Friday field trip information and form, convention/show schedule, exhibit forms, reproducible show flier, area map, and an Iowa "Places of Interest" page. This information will also be provided in the April *MWF News*.

Whether it's minerals, fossils, mammoth bones, gems, cabochons, children's activities, beads, equipment, crystals, jewelry, tools, books, speakers, glaciers, demonstrations, displays, giant sloth, slabs, specimens, competition, .... or pets, or zombies – this weekend in Des Moines has something for everyone!



## WHAT EVERY CLUB SHOULD KNOW ABOUT TAX STATUS!

Published in the AFMS Newsletter, Volume 67, Number 2, Dec. 2013 – Jan. 2014

by Jon Spunaugle, retired IRS Tax Specialist and Instructor

In addition to his work with the IRS, Jon is a Past President of the Northwest Federation and Treasurer of the AFMS Scholarship Foundation.

Tax issues, like all aspects of the U.S. Tax Code, are complex and getting more so by the year. This is true for Rock Clubs and Societies, as it is for individuals and businesses.

### “Non Profit” vs “Exempt Organization”

First of all we need to separate State tax situations from Federal tax situations and designations. Most, if not all, AFMS member Clubs & Societies are likely “non-profit” organizations in their respective States. This generally means they are not subject to the taxes levied in their States and may have certain exemptions from tax in their State and perhaps other benefits. Also recognize that since I am not qualified to talk about various State Laws, Accountants, Attorneys and State Officials are the best source of information in this area. In the area of Federal Tax Law, I am IRS trained and generally knowledgeable about the Internal

Revenue Service (IRS) rules and regulations regarding “exempt organizations”.

### “Incorporation”

I would assume that most “Rockhound” organizations have filed corporate forms with their respective States and are “corporations” incorporated in their State. If not, they likely should consider it in order to have liability protection as well as non-profit recognition in their State. I think it best to see an attorney in your state, if you are not incorporated and need to file the papers with your State, though a competent member of the club may get the forms and do the filing. Very small clubs may not need to go to the expense of incorporating.

### “Tax Identification Number”, TIN.

Very likely the rock club/society has also obtained a Federal Tax Identification Number (TIN) which is a 9 digit number (xx-xxxxxxx) assigned by the IRS upon receiving an application or form

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## WHAT EVERY CLUB SHOULD KNOW ABOUT TAX STATUS! - CONT'D

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requesting the number. All banks require this number from the club/society when they open a club/society bank account. An IRS TIN number, if needed, can be obtained from the IRS web site <www.irs.gov>.

### **“Exempt Organization” status with the IRS**

Generally, to be recognized by the IRS as an “exempt organization” a club or society must file a form requesting “exempt” status. However, if the organization’s annual revenue is not more than \$5,000 and continued revenue is less than the prevailing threshold, they were not required to file the form, but did have to follow the rules and regulations of a 501(c)(3) organization. When the form was filed, the IRS would process the required applications and send back a “Letter of Recognition” informing the club/society/Federation, of the application approval for 501(c)(3) “Charitable” or “Educational” or “Religious” Organization, or a 501(c)(4), “Social Welfare Organizations”, or a 501(c)(7) “Social and Recreational Club” Organization. Therefore, it is not a surprise if a small club or society does not have a “Letter of Recognition” in its files if its gross annual income including dues, has remained below the \$5,000 threshold. There is a IRS fee for obtaining the determination letter. (see IRS Form 8718).

It is also important to know that the IRS, some years ago, sent out a request to the last known address of all the Exempt Organizations on its records requesting a information form be filed. In instances where no information form was received or filed, the IRS canceled the exempt status of the organization. It is not surprising that address issues and mail forwarding problems led to many Rock Clubs not receiving this notice.

Any rock clubs that are uncertain of their status with the IRS can write or call the IRS to learn their current status. Needed in the letter or call is the TIN number and the club name and address. The inquiry should be made by a current club officer. The phone number is (800) 829-5500. The mailing address to use is Internal Revenue Service, TE/GE, EO Determinations Office, PO Box 2508, Cincinnati, OH, 45201. If a letter of Recognition was issued, a copy of that form would also be helpful. Also the IRS web site <www.irs.gov> has a search engine where you can put

in the Club/Society TIN , official name, and state location and possibly find your organization. However, don’t panic if you can’t find it in this IRS Publication 78 search engine. The information you put in must match exactly for it to verify.

### **Difference between 501(c)(3) and other designations under IRC 501(a)**

Perhaps the most important and perhaps singular difference between the 501(c)(3) Charitable or Religious or Educational Organizations and the other designations, is that donations and dues to these Exempt 501(c)(3) Organizations may be tax deductible in a donors tax return. In all other 501(a) designated organizations, only non-tax deductible donations can be made, i.e., 501(c)(4) Civic Leagues and Social Welfare Organization; and 501(c)(7) Social and Recreational Clubs. There are several other types of Exempt Organizations but they do not, by definition, fit the general activities of Rock Clubs, Societies or Federations and won’t be discussed here.

We have discussed a lot of information, so I suspect this is enough for the first installment. We looked at some definitions, tax status and other important issues for Rock Clubs and Societies to understand in this article. In my next article I will deal with the acceptable and unacceptable activities of Rock Clubs and Societies, when Federal tax and information returns must be filed, and when they are due, and where you can find help on exempt organization questions.

[To be continued in the next AFMS Newsletter]

### **Looking for a Great Guided Field Trip this Summer?**

**What: Multi-Federation Field Trip to Montana**

**When: July 31 - August 4, 2014**

**Where: Terry, Montana area**

**Activities include multiple field trips, a special guided tour through Eastern Montana Badlands, pot luck dinners, bar-b-que, and more!**

**For more information contact Doug True, Fieldtrip Chair, phone 406.670.0506, or email: dtruerossils12@yahoo.com.**



## MWF CONVENTIONS

by J.C. Moore, Convention and Show Advisory Chair

Here it is March and I am sure that all clubs are gearing up for the excitement of the year's shows and field trips. Our club show is just around the corner and hopefully plans for your show are progressing well. Each year the Midwest Federation ("MWF" or "Federation") has its annual convention and meetings in conjunction with various club shows. This year the convention will take place in Des Moines, Iowa on October 18 & 19. The 2015 convention will be held in Wheaton, Illinois on Memorial Day weekend. The question now is, where are the future conventions going to be held?

We have been fortunate that clubs across the midwest have stepped up in the past and allowed the Federation to join them in enjoying their clubs' shows. At the present time, no club has submitted a bid to host a convention after 2015. Some clubs have hosted the Convention in conjunction with a special show, as Minnesota Mineral Club did in 2012, when the Midwest Federation also hosted the American Federation meetings. Usually, though, the convention is held in conjunction with a club's normal show. In hosting the convention and show, the Federation does not require a club to do anything differently than it would normally do. The minimum requirements would be 1) have a place to hold the required three annual meetings, and 2) provide an awards banquet on Saturday night. Other activities can be done, such as field trips, informative speakers, etc., but these would be at the club's discretion. The MWF has funds available to loan a club if it would help to prepare for the convention. The only time there would be any change from these requirements would be when MWF hosts the American Federation once every seven years.

If your club would be interested in hosting the convention, or if more details are needed, please contact me at:

J C Moore  
MWF Convention and Show Advisory Chair  
25235 N. State Route 97  
Cuba, IL 61427  
309-231-1952  
E-mail: jcmoore3rd@gmail.com

## AFMS ENDOWMENT FUND

by J.C. Moore

It is that time of the year again, when someone from the Midwest Federation starts to annoy everybody about buying tickets for the annual AFMS Endowment Fund Drawing. Due to a strange set of circumstances, this year not only is the Moore family selling tickets (J.C.), but the other half (Donna) is the AFMS Endowment Fund Chair. As such, Donna is applying great pressure on her husband to sell the most tickets. At the present time, there are seven (7) prizes donated and several more promised. There should be about thirty prizes in total by the time the drawing is held at the AFMS Convention in July. If you are interested in helping out a poor, abused husband, you can get tickets by sending the request, with a self-addressed envelope and a check made out to the AFMS Endowment Fund, to the address below. The cost is the same as last year, \$5.00 a ticket or five tickets for \$20.00.

Please note that I will also have tickets available at all the shows I attend and I am not afraid to twist some arms. I hope you will be willing to support the Endowment Fund again this year.

Thank you for your support in the past and your continued support this year.

J.C. Moore  
25235 N. State Route 97  
Cuba, IL 61427

## Thaw Out and Support the AFMS Endowment Drawing

by Donna Moore

I think our people in the central and northern U.S. are too cold to be thinking of donating prizes or buying tickets for the AFMS Endowment Drawing. Here in West Central Illinois, we have experienced the Polar Vortex and schools, as well as other activities and meetings, have had to be cancelled numerous times due to the extreme cold temperatures and snowstorms. What a winter!

However, Past AFMS President Bob Miller, who is also a past president of the MWF, used this time to come up with a beautiful prize for our drawing. He has donated a necklace of iridescent crystal beads with a beautiful pendant of a 1 1/3 carat

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## AFMS ENDOWMENT FUND - CONT'D

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blue spinel (syn.). It is mounted in sterling silver. The estimated value is \$75. I am not sure that my photo does it justice, but this is a gorgeous necklace. Since the drawing will be this July in Tulsa, Oklahoma, this prize would be a wonderful Christmas gift or it could be held for next Valentine's Day.

I have been promised a few more donations, so I am watching the mail for them. Or, send me a nice photo and then send the prize. Hopefully, I will have all the prizes by July 1, 2014, so I can pack them carefully for the drive to Tulsa. We could still use some nice prizes from some of the other federations. The MWF has come through with several nice prizes.

## ALL AMERICAN CLUB YEARBOOK!

by Regina Kapta, Chairman

The deadline for entry in the AFMS contest is April 15, 2014. Check with your regional chairs for their deadline. A copy of the Entry Form for year 2013 is on the AFMS website and in the February *MWF News*.

As you sort through your collection this winter during your time stuck in the house, please look for something to donate as a prize for the AFMS Endowment Fund Drawing. The proceeds will help fund such things as the juniors badges, prizes for the program contest copies which are sent to each federation at no charge, the judges training program, digitizing the old slide programs, etc. ALL seven federations benefit from this. So, when your representative asks you to buy a ticket for the AFMS Endowment Drawing, please pull out a five dollar bill or better yet a twenty dollar bill to help support these efforts of the AFMS.

## COMPETITIVE DISPLAYS

by Barbara Sky

With the next MWF convention not until October, I have not been bombarding you with requests for exhibits. However I do hope you are thinking about putting a competitive exhibit in the show. You have time to compose an exhibit, tweek it, and finalize it before the deadline for entering (which we won't know until the packets come out). Please!! I'd love to have several cases to find judges for!